

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2006

| | Special Revenue Funds | | | |
|--|--------------------------------------|-----------------------------------|--|-------------------------------|
| | Metropolitan Action Commission | General Government Services | Recreational and Cultural Services | General Fund 4% Reserve |
| ASSETS: | | | | |
| Cash and cash equivalents | \$ 127,090 | \$ 1,494,181 | \$ 330,054 | \$ 21,631,089 |
| Investments | 69,572 | 535,423 | 207,247 | 13,885,131 |
| Accounts receivable | 776,516 | 4,465,363 | 222,553 | 2,129 |
| Accrued interest receivable | 1,526 | 7,613 | 1,667 | 161,284 |
| Due from other funds of the primary government | 1,048,030 | 5,409 | 14,596 | 8,308,678 |
| Due from component units | - | - | - | 13,546,707 |
| Inventories of supplies | - | - | 210,567 | - |
| Other assets | 443 | 350,000 | - | - |
| | <u>443</u> | <u>350,000</u> | <u>-</u> | <u>-</u> |
| Total assets | <u>\$ 2,023,177</u> | <u>\$ 6,857,989</u> | <u>\$ 986,684</u> | <u>\$ 57,535,018</u> |
| LIABILITIES: | | | | |
| Accounts payable | \$ 339,168 | \$ 681,874 | \$ 90,871 | \$ 1,227,066 |
| Accrued payroll | 478,504 | 19,872 | 35,425 | - |
| Due to other funds of the primary government | 952,831 | 2,675,693 | 212,074 | 2,055,462 |
| Deferred revenue | - | - | - | - |
| Commercial paper payable | - | - | - | - |
| Other liabilities | 6,676 | - | - | - |
| | <u>6,676</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities | <u>1,777,179</u> | <u>3,377,439</u> | <u>338,370</u> | <u>3,282,528</u> |
| FUND BALANCES: | | | | |
| Reserved for imprest cash and inventories | 1,750 | - | 210,567 | - |
| Reserved for equipment acquisitions | - | - | - | 50,703,554 |
| Reserved for trust purposes | - | - | - | - |
| Reserved for debt service | - | - | - | - |
| Unreserved: | | | | |
| Designated for specific projects | - | 64,030 | - | - |
| Undesignated | 244,248 | 3,416,520 | 437,747 | 3,548,936 |
| | <u>244,248</u> | <u>3,416,520</u> | <u>437,747</u> | <u>3,548,936</u> |
| Total fund balances (deficits) | <u>245,998</u> | <u>3,480,550</u> | <u>648,314</u> | <u>54,252,490</u> |
| Total liabilities and fund balances (deficits) | <u>\$ 2,023,177</u> | <u>\$ 6,857,989</u> | <u>\$ 986,684</u> | <u>\$ 57,535,018</u> |

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

June 30, 2006

Special Revenue Funds

| Law Enforcement and Justice Services | Solid Waste Operations | Stormwater Operations | Library Services | Health Services | Public Welfare Services |
|---|------------------------------|--------------------------|---------------------|---------------------|-------------------------------|
| \$ 8,494,303 | \$ 3,894,257 | \$ 7,449,284 | \$ 738,408 | \$ - | \$ - |
| 5,157,053 | 2,496,843 | 4,778,565 | 473,686 | - | - |
| 4,760,384 | 945,752 | 3,067,839 | - | 2,341,195 | 685,994 |
| 32,736 | 19,188 | 32,035 | 3,093 | 794 | 74 |
| 570,895 | - | - | 8,804 | 310,071 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 607 | - | - | - | - | - |
| <u>\$ 19,015,978</u> | <u>\$ 7,356,040</u> | <u>\$ 15,327,723</u> | <u>\$ 1,223,991</u> | <u>\$ 2,652,060</u> | <u>\$ 686,068</u> |
| \$ 2,505,073 | \$ 1,646,156 | \$ 1,343,429 | \$ 192,645 | \$ 254,036 | \$ 2,044 |
| 203,348 | 172,249 | 162,783 | 9,740 | 447,932 | - |
| 242,171 | 135,488 | 133,417 | 4,678 | 1,248,902 | 549,024 |
| - | - | - | 347,518 | - | - |
| - | - | - | - | - | - |
| 2,668,117 | - | - | - | - | - |
| <u>5,618,709</u> | <u>1,953,893</u> | <u>1,639,629</u> | <u>554,581</u> | <u>1,950,870</u> | <u>551,068</u> |
| 453,500 | 400 | 100 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 12,943,769 | 5,401,747 | 13,687,994 | 669,410 | 701,190 | 135,000 |
| <u>13,397,269</u> | <u>5,402,147</u> | <u>13,688,094</u> | <u>669,410</u> | <u>701,190</u> | <u>135,000</u> |
| <u>\$ 19,015,978</u> | <u>\$ 7,356,040</u> | <u>\$ 15,327,723</u> | <u>\$ 1,223,991</u> | <u>\$ 2,652,060</u> | <u>\$ 686,068</u> |

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

June 30, 2006

| | Special Revenue Funds | | |
|---|-----------------------|----------------------------|--|
| | Education Services | Infrastructure Services | Nashville Career Advancement Center |
| ASSETS: | | | |
| Cash and cash equivalents | \$ 7,178,658 | \$ 1,842,211 | \$ 400 |
| Investments | 1,478,000 | 1,181,773 | - |
| Accounts receivable | 12,918,980 | - | 395,639 |
| Accrued interest receivable | 25,832 | 7,571 | - |
| Due from other funds of the primary government | 475,472 | 32,177 | 730,018 |
| Due from component units | - | - | - |
| Inventories of supplies | 712,264 | - | - |
| Other assets | - | - | 433 |
| Total assets | \$ 22,789,206 | \$ 3,063,732 | \$ 1,126,490 |
| LIABILITIES: | | | |
| Accounts payable | \$ 2,032,211 | \$ 9,604 | \$ 619,093 |
| Accrued payroll | - | 28,368 | 112,110 |
| Due to other funds of the primary government | 2,432,709 | 11,210 | 518,430 |
| Deferred revenue | 848,474 | - | - |
| Commercial paper payable | - | - | - |
| Other liabilities | - | - | - |
| Total liabilities | 5,313,394 | 49,182 | 1,249,633 |
| FUND BALANCES: | | | |
| Reserved for imprest cash and inventories | 2,376,011 | - | 400 |
| Reserved for equipment acquisitions | - | - | - |
| Reserved for trust purposes | - | - | - |
| Reserved for debt service | - | - | - |
| Unreserved: | | | |
| Designated for specific projects | - | - | - |
| Undesignated | 15,099,801 | 3,014,550 | (123,543) |
| Total fund balances (deficits) | 17,475,812 | 3,014,550 | (123,143) |
| Total liabilities and fund balances (deficits) | \$ 22,789,206 | \$ 3,063,732 | \$ 1,126,490 |

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

June 30, 2006

| 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 |
| \$ 390,858 | \$ - | \$ 1,647,138 | \$ 11,078,749 | \$ 2,835,870 |
| 250,734 | - | - | 3,217,563 | 2,169,523 |
| 160,681 | - | - | 65,600 | - |
| 1,679 | - | - | 8,172 | 17 |
| - | - | - | 696,380 | 198,630 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>803,952</u> | <u>-</u> | <u>1,647,138</u> | <u>15,066,464</u> | <u>5,204,040</u> |
| \$ 9,792 | \$ 15,957 | \$ - | \$ 14,258,892 | \$ 3,167,382 |
| - | - | - | - | - |
| - | 208,795 | 1,600 | 678,345 | 587,078 |
| - | - | - | - | - |
| - | - | - | 3,310,000 | 886,000 |
| - | - | 223,750 | - | - |
| <u>9,792</u> | <u>224,752</u> | <u>225,350</u> | <u>18,247,237</u> | <u>4,640,460</u> |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | 1,421,788 | - | - |
| - | - | - | - | 563,580 |
| <u>794,160</u> | <u>(224,752)</u> | <u>-</u> | <u>(3,180,773)</u> | <u>-</u> |
| <u>794,160</u> | <u>(224,752)</u> | <u>1,421,788</u> | <u>(3,180,773)</u> | <u>563,580</u> |
| <u>\$ 803,952</u> | <u>\$ -</u> | <u>\$ 1,647,138</u> | <u>\$ 15,066,464</u> | <u>\$ 5,204,040</u> |

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

June 30, 2006

| | Permanent Funds | | Total Nonmajor Governmental Funds |
|--|-----------------------|-------------------|--|
| | General Government | Education | |
| ASSETS: | | | |
| Cash and cash equivalents | \$ 113,197 | \$ 118,154 | \$ 69,363,901 |
| Investments | 72,616 | 75,795 | 36,049,524 |
| Accounts receivable | - | - | 30,808,625 |
| Accrued interest receivable | 486 | 507 | 304,274 |
| Due from other funds of the primary government | - | 130 | 12,399,290 |
| Due from component units | - | - | 13,546,707 |
| Inventories of supplies | - | - | 922,831 |
| Other assets | - | - | 351,483 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total assets | <u>\$ 186,299</u> | <u>\$ 194,586</u> | <u>\$ 163,746,635</u> |
| LIABILITIES: | | | |
| Accounts payable | \$ - | \$ 2,000 | \$ 28,397,293 |
| Accrued payroll | - | - | 1,670,331 |
| Due to other funds of the primary government | - | - | 12,647,907 |
| Deferred revenue | - | - | 1,195,992 |
| Commercial paper payable | - | - | 4,196,000 |
| Other liabilities | - | - | 2,898,543 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total liabilities | <u>-</u> | <u>2,000</u> | <u>51,006,066</u> |
| FUND BALANCES: | | | |
| Reserved for imprest cash and inventories | - | - | 3,042,728 |
| Reserved for equipment acquisitions | - | - | 50,703,554 |
| Reserved for trust purposes | 105,994 | 81,220 | 187,214 |
| Reserved for debt service | - | - | 1,421,788 |
| Unreserved: | | | |
| Designated for specific projects | - | - | 627,610 |
| Undesignated | 80,305 | 111,366 | 56,757,675 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total fund balances (deficits) | <u>186,299</u> | <u>192,586</u> | <u>112,740,569</u> |
| | <u> </u> | <u> </u> | <u> </u> |
| Total liabilities and fund balances (deficits) | <u>\$ 186,299</u> | <u>\$ 194,586</u> | <u>\$ 163,746,635</u> |

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