



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, 2006

	Special Revenue Funds			
	Metropolitan Action Commission	General Government Services	Recreational and Cultural Services	General Fund 4% Reserve
<b>REVENUES:</b>				
Property taxes	\$ -	\$ 640,723	\$ -	\$ -
Other taxes, licenses and permits	-	22,909,594	-	-
Fines, forfeits and penalties	-	-	-	-
Revenues from the use of money or property	23,858	90,607	15,437	1,704,542
Revenues from other governmental agencies	16,396,720	5,048,782	131,916	38,200
Charges for current services	111,838	244,149	1,526,236	-
Compensation for loss, sale or damage to property	8,935	-	-	-
Contributions and gifts	39,373	904,381	271,727	-
Miscellaneous	130	-	-	-
Total revenues	<u>16,580,854</u>	<u>29,838,236</u>	<u>1,945,316</u>	<u>1,742,742</u>
<b>EXPENDITURES:</b>				
Current:				
Personal services	12,160,196	1,506,724	940,350	-
Contractual services	6,062,709	11,888,196	85,454	1,071,233
Supplies and materials	1,121,018	1,544,320	643,790	4,349,610
Bond issue costs	-	-	134,756	-
Other costs	200,047	1,417,722	-	50,028
Capital outlay	66,480	401,319	-	3,007,580
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>19,610,450</u>	<u>16,758,281</u>	<u>1,804,350</u>	<u>8,478,451</u>
Excess (deficiency) of revenues over expenditures	<u>(3,029,596)</u>	<u>13,079,955</u>	<u>140,966</u>	<u>(6,735,709)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Issuance of new bonds	-	-	-	-
Issuance of QZAB notes	-	-	-	-
Bond issue premium (discount)	-	-	-	-
Transfers in	3,377,400	858,939	504,493	21,218,801
Transfers out	(557,691)	(13,485,498)	(493,977)	(18,404,033)
Total other financing sources (uses)	<u>2,819,709</u>	<u>(12,626,559)</u>	<u>10,516</u>	<u>2,814,768</u>
Net change in fund balances (deficits)	(209,887)	453,396	151,482	(3,920,941)
FUND BALANCES (DEFICITS), beginning of year	<u>455,885</u>	<u>3,027,154</u>	<u>496,832</u>	<u>58,173,431</u>
FUND BALANCES (DEFICITS), end of year	<u>\$ 245,998</u>	<u>\$ 3,480,550</u>	<u>\$ 648,314</u>	<u>\$ 54,252,490</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, 2006

Special Revenue Funds

Law Enforcement and Justice Services	Solid Waste Operations	Stormwater Operations	Library Services	Health Services	Public Welfare Services
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25,866	-	-	-	-	-
5,359,958	-	43,622	-	-	-
359,624	209,733	324,613	39,764	8,851	745
20,269,586	579,734	1,933,524	279,493	12,103,475	84,668
147	3,963,453	7,485	-	-	-
-	-	-	-	-	-
19,644	-	-	482,272	31,853	500
169,807	-	-	-	-	375
<u>26,204,632</u>	<u>4,752,920</u>	<u>2,309,244</u>	<u>801,529</u>	<u>12,144,179</u>	<u>86,288</u>
6,606,514	4,886,129	4,236,495	173,276	11,652,563	333
16,552,577	15,413,926	2,577,465	137,974	1,205,632	225
1,100,105	863,464	338,911	948,351	462,937	-
-	-	-	-	-	-
222,076	134,439	81,277	5,374	132,765	21,608
1,165,368	-	8,333,133	110,013	77,453	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>25,646,640</u>	<u>21,297,958</u>	<u>15,567,281</u>	<u>1,374,988</u>	<u>13,531,350</u>	<u>22,166</u>
<u>557,992</u>	<u>(16,545,038)</u>	<u>(13,258,037)</u>	<u>(573,459)</u>	<u>(1,387,171)</u>	<u>64,122</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
691,444	19,079,500	18,096,259	-	3,342,170	6
(342,415)	(1,705,934)	(6,024)	-	(1,221,417)	(1,870)
<u>349,029</u>	<u>17,373,566</u>	<u>18,090,235</u>	<u>-</u>	<u>2,120,753</u>	<u>(1,864)</u>
907,021	828,528	4,832,198	(573,459)	733,582	62,258
<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>
<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>

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

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

For the Year Ended June 30, 2006

	Special Revenue Funds		
	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	277,370	55,046	2,130
Revenues from other governmental agencies	72,628,988	220,533	6,764,780
Charges for current services	16,662,769	-	-
Compensation for loss, sale or damage to property	9,625	-	-
Contributions and gifts	6,849,208	162,561	114,567
Miscellaneous	-	-	-
Total revenues	<u>96,427,960</u>	<u>438,140</u>	<u>6,881,477</u>
EXPENDITURES:			
Current:			
Personal services	52,361,417	707,134	2,710,565
Contractual services	6,511,466	251,012	3,701,340
Supplies and materials	35,597,347	19,166	145,754
Bond issue costs	-	-	-
Other costs	470,425	4,222	405,015
Capital outlay	481,133	75,718	13,088
Debt service:			
Principal retirement	-	-	-
Interest	-	-	-
Total expenditures	<u>95,421,788</u>	<u>1,057,252</u>	<u>6,975,762</u>
Excess (deficiency) of revenues over expenditures	<u>1,006,172</u>	<u>(619,112)</u>	<u>(94,285)</u>
OTHER FINANCING SOURCES (USES):			
Issuance of new bonds	-	-	-
Issuance of QZAB notes	-	-	-
Bond issue premium (discount)	-	-	-
Transfers in	2,150,321	2,080,823	106,100
Transfers out	(2,938,275)	(114,946)	(2,659)
Total other financing sources (uses)	<u>(787,954)</u>	<u>1,965,877</u>	<u>103,441</u>
Net change in fund balances (deficits)	218,218	1,346,765	9,156
FUND BALANCES (DEFICITS), beginning of year	<u>17,257,594</u>	<u>1,667,785</u>	<u>(132,299)</u>
FUND BALANCES (DEFICITS), end of year	<u>\$ 17,475,812</u>	<u>\$ 3,014,550</u>	<u>\$ (123,143)</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, 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
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
14,200	-	51,611	89,637	2,814
-	-	1,762,018	-	-
372,062	74,950	-	-	-
-	-	-	273,499	-
-	-	-	54,500	-
-	-	-	-	-
<u>386,262</u>	<u>74,950</u>	<u>1,813,629</u>	<u>417,636</u>	<u>2,814</u>
-	-	-	153,680	-
-	84,185	-	2,687,105	13,664,587
-	-	-	1,704,881	2,825,511
-	-	-	561,896	204,162
-	8,217	1,600	26,678	18,229
20,800	-	-	70,498,901	6,079,628
-	-	1,505,000	-	-
-	-	526,850	-	-
<u>20,800</u>	<u>92,402</u>	<u>2,033,450</u>	<u>75,633,141</u>	<u>22,792,117</u>
<u>365,462</u>	<u>(17,452)</u>	<u>(219,821)</u>	<u>(75,215,505)</u>	<u>(22,789,303)</u>
-	-	-	86,155,847	34,390,832
-	-	-	6,218,500	-
-	-	-	3,715,591	1,519,938
-	30,000	-	21,325,550	8,806,362
-	-	-	(24,123,337)	(16,539,081)
<u>-</u>	<u>30,000</u>	<u>-</u>	<u>93,292,151</u>	<u>28,178,051</u>
365,462	12,548	(219,821)	18,076,646	5,388,748
<u>428,698</u>	<u>(237,300)</u>	<u>1,641,609</u>	<u>(21,257,419)</u>	<u>(4,825,168)</u>
<u>\$ 794,160</u>	<u>\$ (224,752)</u>	<u>\$ 1,421,788</u>	<u>\$ (3,180,773)</u>	<u>\$ 563,580</u>

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

For the Year Ended June 30, 2006

	Permanent Funds		Total Nonmajor Governmental Funds
	General Government	Education	
REVENUES:			
Property taxes	\$ -	\$ -	\$ 640,723
Other taxes, licenses and permits	-	-	22,935,460
Fines, forfeits and penalties	-	-	5,403,580
Revenues from the use of money or property	5,250	5,489	3,281,321
Revenues from other governmental agencies	-	-	138,242,417
Charges for current services	-	-	22,963,089
Compensation for loss, sale or damage to property	-	-	292,059
Contributions and gifts	-	-	8,930,586
Miscellaneous	-	-	170,312
Total revenues	<u>5,250</u>	<u>5,489</u>	<u>202,859,547</u>
EXPENDITURES:			
Current:			
Personal services	-	-	98,095,376
Contractual services	-	-	81,895,086
Supplies and materials	-	-	51,665,165
Bond issue costs	-	-	900,814
Other costs	-	3,129	3,202,851
Capital outlay	-	-	90,330,614
Debt service:			
Principal retirement	-	-	1,505,000
Interest	-	-	526,850
Total expenditures	<u>-</u>	<u>3,129</u>	<u>328,121,756</u>
Excess (deficiency) of revenues over expenditures	<u>5,250</u>	<u>2,360</u>	<u>(125,262,209)</u>
OTHER FINANCING SOURCES (USES):			
Issuance of new bonds	-	-	120,546,679
Issuance of QZAB notes	-	-	6,218,500
Bond issue premium (discount)	-	-	5,235,529
Transfers in	-	-	101,668,168
Transfers out	-	-	(79,937,157)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>153,731,719</u>
Net change in fund balances (deficits)	5,250	2,360	28,469,510
FUND BALANCES (DEFICITS), beginning of year	<u>181,049</u>	<u>190,226</u>	<u>84,271,059</u>
FUND BALANCES (DEFICITS), end of year	<u>\$ 186,299</u>	<u>\$ 192,586</u>	<u>\$ 112,740,569</u>

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