

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2007

	Special Revenue Funds			
	Metropolitan Action Commission	General Government Services	Recreational and Cultural Services	General Fund 4% Reserve
<b>ASSETS:</b>				
Cash and cash equivalents	\$ 218,050	\$ 5,860,118	\$ 765,496	\$ 43,400,571
Accounts receivable	683,355	5,622,741	171,627	2,129
Accrued interest receivable	1,293	30,072	3,253	195,367
Due from other funds of the primary government	45,267	117,156	512,785	7,884,253
Inventories of supplies	-	-	194,908	-
Other assets	292	350,000	-	-
<b>Total assets</b>	<b>\$ 948,257</b>	<b>\$ 11,980,087</b>	<b>\$ 1,648,069</b>	<b>\$ 51,482,320</b>
<b>LIABILITIES:</b>				
Accounts payable	\$ 265,122	\$ 2,674,601	\$ 97,337	\$ 1,113,493
Accrued payroll	508,354	16,730	36,212	-
Due to other funds of the primary government	92,885	2,445,177	633,743	1,817,251
Due to component units	-	-	-	448
Deferred revenue	-	66,350	-	-
Commercial paper payable	-	-	-	-
Other liabilities	3,296	-	-	-
<b>Total liabilities</b>	<b>869,657</b>	<b>5,202,858</b>	<b>767,292</b>	<b>2,931,192</b>
<b>FUND BALANCES (DEFICITS):</b>				
Reserved for imprest cash and inventories	1,750	-	209,084	-
Reserved for equipment acquisitions	-	-	-	45,732,775
Reserved for trust purposes	-	-	-	-
Reserved for debt service	-	-	-	-
Unreserved, reported in:				
Special revenue funds:				
Designated for specific projects	-	5,137,557	-	-
Undesignated	76,850	1,639,672	671,693	2,818,353
Capital project funds:				
Undesignated	-	-	-	-
Permanent funds:				
Undesignated	-	-	-	-
<b>Total fund balances (deficits)</b>	<b>78,600</b>	<b>6,777,229</b>	<b>880,777</b>	<b>48,551,128</b>
<b>Total liabilities and fund balances (deficits)</b>	<b>\$ 948,257</b>	<b>\$ 11,980,087</b>	<b>\$ 1,648,069</b>	<b>\$ 51,482,320</b>

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, 2007

Special Revenue Funds

Law Enforcement and Justice Services	Solid Waste Operations	Stormwater Operations	Library Services	Health Services	Public Welfare Services
\$ 11,793,694	\$ 7,885,687	\$ 13,727,115	\$ 1,116,947	\$ -	\$ 51,271
4,632,984	765,594	1,701,734	20,000	2,768,358	-
49,247	35,050	53,770	4,277	1,182	106
586,421	14,841	-	2,833	865,876	-
-	-	-	-	-	-
2,663	-	-	-	-	-
<u>\$ 17,065,009</u>	<u>\$ 8,701,172</u>	<u>\$ 15,482,619</u>	<u>\$ 1,144,057</u>	<u>\$ 3,635,416</u>	<u>\$ 51,377</u>
\$ 1,724,315	\$ 1,226,930	\$ 958,994	\$ 79,124	\$ 404,529	\$ 219
242,287	187,364	189,799	10,642	439,569	-
119,329	729,803	110,055	27,413	2,002,431	22,837
-	-	-	-	-	-
-	-	-	207,661	9,977	-
-	-	-	-	-	-
2,376,957	-	-	-	-	-
<u>4,462,888</u>	<u>2,144,097</u>	<u>1,258,848</u>	<u>324,840</u>	<u>2,856,506</u>	<u>23,056</u>
458,000	700	100	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
12,144,121	6,556,375	14,223,671	819,217	778,910	28,321
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,602,121</u>	<u>6,557,075</u>	<u>14,223,771</u>	<u>819,217</u>	<u>778,910</u>	<u>28,321</u>
<u>\$ 17,065,009</u>	<u>\$ 8,701,172</u>	<u>\$ 15,482,619</u>	<u>\$ 1,144,057</u>	<u>\$ 3,635,416</u>	<u>\$ 51,377</u>

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

June 30, 2007

	Special Revenue Funds		
	Education Services	Infrastructure Services	Nashville Career Advancement Center
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 7,605,774	\$ 2,963,978	\$ -
Accounts receivable	15,904,669	-	856,218
Accrued interest receivable	41,299	11,543	-
Due from other funds of the primary government	270,237	-	200,062
Inventories of supplies	701,017	-	-
Other assets	-	-	78
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total assets	<u>\$ 24,522,996</u>	<u>\$ 2,975,521</u>	<u>\$ 1,056,358</u>
<b>LIABILITIES:</b>			
Accounts payable	\$ 2,079,939	\$ 359,073	\$ 552,307
Accrued payroll	-	-	112,578
Due to other funds of the primary government	2,326,320	1,530,663	509,952
Due to component units	-	-	-
Deferred revenue	2,004,730	-	38,284
Commercial paper payable	-	-	-
Other liabilities	1,091	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total liabilities	<u>6,412,080</u>	<u>1,889,736</u>	<u>1,213,121</u>
<b>FUND BALANCES (DEFICITS):</b>			
Reserved for imprest cash and inventories	2,572,225	-	400
Reserved for equipment acquisitions	-	-	-
Reserved for trust purposes	-	-	-
Reserved for debt service	-	-	-
Unreserved, reported in:			
Special revenue funds:			
Designated for specific projects	-	-	-
Undesignated	15,538,691	1,085,785	(157,163)
Capital project funds:			
Undesignated	-	-	-
Permanent funds:			
Undesignated	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total fund balances (deficits)	<u>18,110,916</u>	<u>1,085,785</u>	<u>(156,763)</u>
	<u>\$ 24,522,996</u>	<u>\$ 2,975,521</u>	<u>\$ 1,056,358</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, 2007

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
\$ 1,066,793	\$ -	\$ 1,642,347	\$ 12,979,744	\$ 2,565,080
-	-	9,153	56,382	-
4,013	-	-	486	87
-	-	-	722,455	750,238
-	-	-	-	-
-	-	-	-	-
<u>\$ 1,070,806</u>	<u>\$ -</u>	<u>\$ 1,651,500</u>	<u>\$ 13,759,067</u>	<u>\$ 3,315,405</u>
\$ -	\$ 28,167	\$ 3,771	\$ 5,812,930	\$ 2,388,367
-	-	-	-	-
-	153,567	-	257,187	62,750
-	-	-	-	-
-	-	-	-	-
-	-	-	38,925,817	14,334,519
-	-	-	-	-
<u>-</u>	<u>181,734</u>	<u>3,771</u>	<u>44,995,934</u>	<u>16,785,636</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	1,647,729	-	-
-	-	-	-	-
1,070,806	(181,734)	-	-	-
-	-	-	(31,236,867)	(13,470,231)
-	-	-	-	-
<u>1,070,806</u>	<u>(181,734)</u>	<u>1,647,729</u>	<u>(31,236,867)</u>	<u>(13,470,231)</u>
<u>\$ 1,070,806</u>	<u>\$ -</u>	<u>\$ 1,651,500</u>	<u>\$ 13,759,067</u>	<u>\$ 3,315,405</u>

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

June 30, 2007

	Permanent Funds		Total Nonmajor Governmental Funds
	General Government	Education	
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 195,027	\$ 197,925	\$ 114,035,617
Accounts receivable	-	-	33,194,944
Accrued interest receivable	752	765	432,562
Due from other funds of the primary government	-	-	11,972,424
Inventories of supplies	-	-	895,925
Other assets	-	-	353,033
<b>Total assets</b>	<b>\$ 195,779</b>	<b>\$ 198,690</b>	<b>\$ 160,884,505</b>
<b>LIABILITIES:</b>			
Accounts payable	\$ -	\$ -	\$ 19,769,218
Accrued payroll	-	-	1,743,535
Due to other funds of the primary government	-	-	12,841,363
Due to component units	-	-	448
Deferred revenue	-	-	2,327,002
Commercial paper payable	-	-	53,260,336
Other liabilities	-	-	2,381,344
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>92,323,246</b>
<b>FUND BALANCES (DEFICITS):</b>			
Reserved for imprest cash and inventories	-	-	3,242,259
Reserved for equipment acquisitions	-	-	45,732,775
Reserved for trust purposes	105,994	81,220	187,214
Reserved for debt service	-	-	1,647,729
Unreserved, reported in:			
Special revenue funds:			
Designated for specific projects	-	-	5,137,557
Undesignated	-	-	57,113,568
Capital project funds:			
Undesignated	-	-	(44,707,098)
Permanent funds:			
Undesignated	89,785	117,470	207,255
<b>Total fund balances (deficits)</b>	<b>195,779</b>	<b>198,690</b>	<b>68,561,259</b>
<b>Total liabilities and fund balances (deficits)</b>	<b>\$ 195,779</b>	<b>\$ 198,690</b>	<b>\$ 160,884,505</b>

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