

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, 2007

	Special Revenue Funds			
	Metropolitan Action Commission	General Government Services	Recreational and Cultural Services	General Fund 4% Reserve
REVENUES:				
Property taxes	\$ -	\$ 627,503	\$ -	\$ -
Other taxes, licenses and permits	-	25,306,411	-	-
Fines, forfeits and penalties	-	-	-	-
Revenues from the use of money or property	11,915	259,133	34,227	2,525,271
Revenues from other governmental agencies	17,282,543	7,002,742	544,275	5,675
Charges for current services	152,753	66,664	1,767,623	-
Compensation for loss, sale or damage to property	7,025	-	-	-
Contributions and gifts	19,597	171,772	259,327	-
Miscellaneous	147	825	-	-
Total revenues	<u>17,473,980</u>	<u>33,435,050</u>	<u>2,605,452</u>	<u>2,530,946</u>
EXPENDITURES:				
Current:				
General government	-	17,058,237	-	-
Law enforcement and care of prisoners	-	-	-	-
Regulation and inspection	-	-	-	-
Public welfare	21,195,182	-	-	-
Public health and hospitals	-	-	-	-
Public library system	-	-	-	-
Public works, highways and streets	-	-	-	-
Recreational and cultural	-	-	1,884,526	-
Education	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Fiscal charges	-	-	-	-
Capital outlay	-	3,196,768	25,207	14,351,350
Total expenditures	<u>21,195,182</u>	<u>20,255,005</u>	<u>1,909,733</u>	<u>14,351,350</u>
Excess (deficiency) of revenues over expenditures	<u>(3,721,202)</u>	<u>13,180,045</u>	<u>695,719</u>	<u>(11,820,404)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	3,830,201	210,204	427,057	22,298,192
Transfers out	(276,397)	(10,093,570)	(890,313)	(16,179,150)
Total other financing sources (uses)	<u>3,553,804</u>	<u>(9,883,366)</u>	<u>(463,256)</u>	<u>6,119,042</u>
Net change in fund balances (deficits)	(167,398)	3,296,679	232,463	(5,701,362)
FUND BALANCES (DEFICITS), beginning of year	<u>245,998</u>	<u>3,480,550</u>	<u>648,314</u>	<u>54,252,490</u>
FUND BALANCES (DEFICITS), end of year	<u>\$ 78,600</u>	<u>\$ 6,777,229</u>	<u>\$ 880,777</u>	<u>\$ 48,551,128</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, 2007

Special Revenue Funds					
Law Enforcement and Justice Services	Solid Waste Operations	Stormwater Operations	Library Services	Health Services	Public Welfare Services
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
158,190	-	-	-	-	-
4,512,669	-	30,164	-	-	-
672,803	335,595	614,016	56,079	14,695	52,650
21,344,035	586,338	92,995	349,395	13,088,568	-
-	4,214,024	5,995	-	-	-
8,329	-	-	-	-	-
21,872	-	-	488,350	125,352	400
250,859	54,933	-	-	-	-
<u>26,968,757</u>	<u>5,190,890</u>	<u>743,170</u>	<u>893,824</u>	<u>13,228,615</u>	<u>53,050</u>
-	-	-	-	-	-
26,932,972	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	159,729
-	-	-	-	14,693,099	-
-	21,319,651	7,132,710	724,017	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
860,452	83,440	2,597,818	20,000	20,011	-
<u>27,793,424</u>	<u>21,403,091</u>	<u>9,730,528</u>	<u>744,017</u>	<u>14,713,110</u>	<u>159,729</u>
<u>(824,667)</u>	<u>(16,212,201)</u>	<u>(8,987,358)</u>	<u>149,807</u>	<u>(1,484,495)</u>	<u>(106,679)</u>
792,987	18,913,800	9,526,200	-	2,801,693	-
(763,468)	(1,546,671)	(3,165)	-	(1,239,478)	-
<u>29,519</u>	<u>17,367,129</u>	<u>9,523,035</u>	<u>-</u>	<u>1,562,215</u>	<u>-</u>
(795,148)	1,154,928	535,677	149,807	77,720	(106,679)
<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>\$ 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>

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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, 2007

	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	484,177	88,604	2,070
Revenues from other governmental agencies	74,685,915	20,650	7,306,092
Charges for current services	16,610,684	-	1,240
Compensation for loss, sale or damage to property	-	-	155
Contributions and gifts	5,311,500	48,419	84,596
Miscellaneous	-	-	193
Total revenues	<u>97,092,276</u>	<u>157,673</u>	<u>7,394,346</u>
EXPENDITURES:			
Current:			
General government	-	-	-
Law enforcement and care of prisoners	-	-	-
Regulation and inspection	-	-	-
Public welfare	-	-	7,622,650
Public health and hospitals	-	-	-
Public library system	-	-	-
Public works, highways and streets	-	396,334	-
Recreational and cultural	-	-	-
Education	94,021,320	-	-
Debt service:			
Principal retirement	-	-	-
Interest	-	-	-
Fiscal charges	-	-	-
Capital outlay	547,621	242,672	-
Total expenditures	<u>94,568,941</u>	<u>639,006</u>	<u>7,622,650</u>
Excess (deficiency) of revenues over expenditures	<u>2,523,335</u>	<u>(481,333)</u>	<u>(228,304)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	2,468,101	-	277,000
Transfers out	(4,356,332)	(1,447,432)	(82,316)
Total other financing sources (uses)	<u>(1,888,231)</u>	<u>(1,447,432)</u>	<u>194,684</u>
Net change in fund balances (deficits)	635,104	(1,928,765)	(33,620)
FUND BALANCES (DEFICITS), beginning of year	<u>17,475,812</u>	<u>3,014,550</u>	<u>(123,143)</u>
FUND BALANCES (DEFICITS), end of year	<u>\$ 18,110,916</u>	<u>\$ 1,085,785</u>	<u>\$ (156,763)</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, 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
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
41,494	-	74,907	209,331	16,592
-	-	2,188,555	-	-
408,461	40,584	-	-	-
-	-	-	653,066	-
-	-	-	108,332	-
-	-	-	-	-
<u>449,955</u>	<u>40,584</u>	<u>2,263,462</u>	<u>970,729</u>	<u>16,592</u>
-	-	-	-	-
-	-	-	-	-
-	97,566	-	-	-
-	-	-	-	-
-	-	-	-	-
87,061	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	1,570,000	-	-
-	-	465,350	-	-
-	-	2,171	-	-
86,248	-	-	51,235,583	22,016,194
<u>173,309</u>	<u>97,566</u>	<u>2,037,521</u>	<u>51,235,583</u>	<u>22,016,194</u>
<u>276,646</u>	<u>(56,982)</u>	<u>225,941</u>	<u>(50,264,854)</u>	<u>(21,999,602)</u>
-	100,000	-	25,275,662	8,016,176
-	-	-	(3,066,902)	(50,385)
-	100,000	-	22,208,760	7,965,791
276,646	43,018	225,941	(28,056,094)	(14,033,811)
<u>794,160</u>	<u>(224,752)</u>	<u>1,421,788</u>	<u>(3,180,773)</u>	<u>563,580</u>
<u>\$ 1,070,806</u>	<u>\$ (181,734)</u>	<u>\$ 1,647,729</u>	<u>\$ (31,236,867)</u>	<u>\$ (13,470,231)</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, 2007

	Permanent Funds		Total Nonmajor Governmental Funds
	General Government	Education	
REVENUES:			
Property taxes	\$ -	\$ -	\$ 627,503
Other taxes, licenses and permits	-	-	25,464,601
Fines, forfeits and penalties	-	-	4,542,833
Revenues from the use of money or property	9,480	9,692	5,512,731
Revenues from other governmental agencies	-	-	144,497,778
Charges for current services	-	-	23,268,028
Compensation for loss, sale or damage to property	-	-	668,575
Contributions and gifts	-	-	6,639,517
Miscellaneous	-	-	306,957
Total revenues	9,480	9,692	211,528,523
EXPENDITURES:			
Current:			
General government	-	-	17,058,237
Law enforcement and care of prisoners	-	-	26,932,972
Regulation and inspection	-	-	97,566
Public welfare	-	-	28,977,561
Public health and hospitals	-	-	14,693,099
Public library system	-	-	724,017
Public works, highways and streets	-	-	28,935,756
Recreational and cultural	-	-	1,884,526
Education	-	3,588	94,024,908
Debt service:			
Principal retirement	-	-	1,570,000
Interest	-	-	465,350
Fiscal charges	-	-	2,171
Capital outlay	-	-	95,283,364
Total expenditures	-	3,588	310,649,527
Excess (deficiency) of revenues over expenditures	9,480	6,104	(99,121,004)
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	94,937,273
Transfers out	-	-	(39,995,579)
Total other financing sources (uses)	-	-	54,941,694
Net change in fund balances (deficits)	9,480	6,104	(44,179,310)
FUND BALANCES (DEFICITS), beginning of year	186,299	192,586	112,740,569
FUND BALANCES (DEFICITS), end of year	\$ 195,779	\$ 198,690	\$ 68,561,259

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