

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2008

Special Revenue Funds

	Metropolitan Action Commission	General Government Services	Recreational and Cultural Services	General Fund 4% Reserve
ASSETS:				
Cash and cash equivalents	\$ 171,038	\$ 1,516,992	\$ 1,149,645	\$ 45,197,783
Accounts receivable	555,396	1,082,890	155,035	-
Accrued interest receivable	302	3,468	1,883	84,459
Due from other funds of the primary government	13,601	119,764	49,846	7,139,037
Inventories of supplies	-	-	255,253	-
Other assets	871	9,180	-	-
Total assets	\$ 741,208	\$ 2,732,294	\$ 1,611,662	\$ 52,421,279
LIABILITIES:				
Accounts payable	\$ 232,574	\$ 432,831	\$ 74,241	\$ 861,840
Accrued payroll	506,572	20,553	35,972	-
Due to other funds of the primary government	103,880	459,289	137,764	560,583
Deferred revenue	-	-	5,000	-
Other liabilities	1,472	-	-	-
Total liabilities	844,498	912,673	252,977	1,422,423
FUND BALANCES (DEFICITS):				
Reserved for imprest cash and inventories	-	-	255,253	-
Reserved for equipment acquisitions	-	-	-	31,648,946
Reserved for perpetual care	-	-	-	-
Reserved for debt service	-	-	-	-
Unreserved, reported in:				
Special revenue funds:				
Designated for specific projects	-	-	-	-
Undesignated	(103,290)	1,819,621	1,103,432	19,349,910
Permanent funds:				
Undesignated	-	-	-	-
Total fund balances (deficits)	(103,290)	1,819,621	1,358,685	50,998,856
Total liabilities and fund balances (deficits)	\$ 741,208	\$ 2,732,294	\$ 1,611,662	\$ 52,421,279

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, 2008

Special Revenue Funds

Law Enforcement and Justice Services	Solid Waste Operations	Stormwater Operations	Library Services	Health Services	Public Welfare Services
\$ 11,787,518	\$ 8,377,044	\$ 13,983,694	\$ 1,128,958	\$ -	\$ 28,313
5,656,592	1,199,857	785,457	-	3,769,947	-
23,879	16,181	23,957	1,922	834	48
391,451	229,021	1,830,765	-	761,220	-
-	-	-	-	-	-
4,279	-	-	-	-	-
<u>\$ 17,863,719</u>	<u>\$ 9,822,103</u>	<u>\$ 16,623,873</u>	<u>\$ 1,130,880</u>	<u>\$ 4,532,001</u>	<u>\$ 28,361</u>
\$ 2,080,070	\$ 1,554,131	\$ 516,844	\$ 47,101	\$ 761,460	\$ -
285,852	187,082	196,925	10,430	480,448	-
193,352	474,830	155,692	8,926	1,918,735	-
-	-	781,267	275,117	-	-
1,883,538	-	-	-	-	-
<u>4,442,812</u>	<u>2,216,043</u>	<u>1,650,728</u>	<u>341,574</u>	<u>3,160,643</u>	<u>-</u>
508,000	900	100	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
12,912,907	7,605,160	14,973,045	789,306	1,371,358	28,361
-	-	-	-	-	-
<u>13,420,907</u>	<u>7,606,060</u>	<u>14,973,145</u>	<u>789,306</u>	<u>1,371,358</u>	<u>28,361</u>
<u>\$ 17,863,719</u>	<u>\$ 9,822,103</u>	<u>\$ 16,623,873</u>	<u>\$ 1,130,880</u>	<u>\$ 4,532,001</u>	<u>\$ 28,361</u>

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

June 30, 2008

	Special Revenue Funds		
	Education Services	Infrastructure Services	Nashville Career Advancement Center
ASSETS:			
Cash and cash equivalents	\$ 10,126,737	\$ 1,389,872	\$ -
Accounts receivable	11,351,334	-	330,966
Accrued interest receivable	16,043	2,336	-
Due from other funds of the primary government	1,086,641	-	325,166
Inventories of supplies	794,549	-	-
Other assets	392,459	-	-
Total assets	\$ 23,767,763	\$ 1,392,208	\$ 656,132
LIABILITIES:			
Accounts payable	\$ 1,617,914	\$ 38,071	\$ 323,159
Accrued payroll	-	-	103,638
Due to other funds of the primary government	2,498,917	2,000	328,359
Deferred revenue	2,566,587	-	-
Other liabilities	-	-	-
Total liabilities	6,683,418	40,071	755,156
FUND BALANCES (DEFICITS):			
Reserved for imprest cash and inventories	2,615,430	-	-
Reserved for equipment acquisitions	-	-	-
Reserved for perpetual care	-	-	-
Reserved for debt service	-	-	-
Unreserved, reported in:			
Special revenue funds:			
Designated for specific projects	1,100	-	-
Undesignated	14,467,815	1,352,137	(99,024)
Permanent funds:			
Undesignated	-	-	-
Total fund balances (deficits)	17,084,345	1,352,137	(99,024)
Total liabilities and fund balances (deficits)	\$ 23,767,763	\$ 1,392,208	\$ 656,132

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, 2008

Special Revenue Funds				Debt Service Fund
Public Works Services	Regulation and Inspection Services	Hotel Occupancy Tax	Convention Center Tax	Correctional Facility Revenue Bonds
\$ 1,296,959	\$ -	\$ 9,835,596	\$ 8,347,003	\$ 1,633,954
18,818	-	3,185,063	1,227,569	-
2,138	-	11,290	16,250	-
-	-	-	-	-
-	-	-	-	-
-	-	533,000	-	-
<u>\$ 1,317,915</u>	<u>\$ -</u>	<u>\$ 13,564,949</u>	<u>\$ 9,590,822</u>	<u>\$ 1,633,954</u>
\$ 23,146	\$ 2,790	\$ 1,433,506	\$ 146,400	\$ -
-	-	-	-	-
-	108,944	1,280,210	-	-
-	-	-	-	-
-	-	-	-	-
<u>23,146</u>	<u>111,734</u>	<u>2,713,716</u>	<u>146,400</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	1,633,954
-	-	4,392,460	9,444,422	-
1,294,769	(111,734)	6,458,773	-	-
-	-	-	-	-
<u>1,294,769</u>	<u>(111,734)</u>	<u>10,851,233</u>	<u>9,444,422</u>	<u>1,633,954</u>
<u>\$ 1,317,915</u>	<u>\$ -</u>	<u>\$ 13,564,949</u>	<u>\$ 9,590,822</u>	<u>\$ 1,633,954</u>

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

June 30, 2008

	Permanent Funds		Total Nonmajor Governmental Funds
	General Government	Education	
ASSETS:			
Cash and cash equivalents	\$ 201,481	\$ 202,997	\$ 116,375,584
Accounts receivable	-	-	29,318,924
Accrued interest receivable	340	343	205,673
Due from other funds of the primary government	-	-	11,946,512
Inventories of supplies	-	-	1,049,802
Other assets	-	-	939,789
Total assets	\$ 201,821	\$ 203,340	\$ 159,836,284
LIABILITIES:			
Accounts payable	\$ -	\$ 1,000	\$ 10,147,078
Accrued payroll	-	-	1,827,472
Due to other funds of the primary government	-	-	8,231,481
Deferred revenue	-	-	3,627,971
Other liabilities	-	-	1,885,010
Total liabilities	-	1,000	25,719,012
FUND BALANCES (DEFICITS):			
Reserved for imprest cash and inventories	-	-	3,379,683
Reserved for equipment acquisitions	-	-	31,648,946
Reserved for perpetual care	105,994	79,118	185,112
Reserved for debt service	-	-	1,633,954
Unreserved, reported in:			
Special revenue funds:			
Designated for specific projects	-	-	13,837,982
Undesignated	-	-	83,212,546
Permanent funds:			
Undesignated	95,827	123,222	219,049
Total fund balances (deficits)	201,821	202,340	134,117,272
Total liabilities and fund balances (deficits)	\$ 201,821	\$ 203,340	\$ 159,836,284

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