

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, 2008

	Special Revenue Funds			
	Metropolitan Action Commission	General Government Services	Recreational and Cultural Services	General Fund 4% Reserve
REVENUES:				
Property taxes	\$ -	\$ 1,136,153	\$ -	\$ -
Other taxes, licenses and permits	-	100,000	-	-
Fines, forfeits and penalties	-	-	-	-
Revenues from the use of money or property	2,971	73,897	38,100	1,773,543
Revenues from other governmental agencies	16,263,498	2,794,621	142,795	-
Charges for current services	179,762	136,877	1,606,620	-
Compensation for loss, sale or damage to property	5,478	-	-	-
Contributions and gifts	56,630	188,726	368,021	-
Miscellaneous	315	975	-	-
Total revenues	<u>16,508,654</u>	<u>4,431,249</u>	<u>2,155,536</u>	<u>1,773,543</u>
EXPENDITURES:				
Current:				
General government	-	3,870,891	-	-
Law enforcement and care of prisoners	-	-	-	-
Regulation and inspection	-	-	-	-
Public welfare	21,195,982	-	-	-
Public health and hospitals	-	-	-	-
Public library system	-	-	-	-
Public works, highways and streets	-	-	-	-
Recreational and cultural	-	-	1,660,966	-
Education	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Fiscal charges	-	-	-	-
Capital outlay	-	174,382	10,703	9,919,181
Total expenditures	<u>21,195,982</u>	<u>4,045,273</u>	<u>1,671,669</u>	<u>9,919,181</u>
Excess (deficiency) of revenues over expenditures	<u>(4,687,328)</u>	<u>385,976</u>	<u>483,867</u>	<u>(8,145,638)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	4,506,800	183,721	425,612	23,785,251
Transfers out	(1,362)	(5,527,305)	(431,571)	(13,191,885)
Total other financing sources (uses)	<u>4,505,438</u>	<u>(5,343,584)</u>	<u>(5,959)</u>	<u>10,593,366</u>
Net change in fund balances (deficits)	(181,890)	(4,957,608)	477,908	2,447,728
FUND BALANCES (DEFICITS), beginning of year	<u>78,600</u>	<u>6,777,229</u>	<u>880,777</u>	<u>48,551,128</u>
FUND BALANCES (DEFICITS), end of year	<u>\$ (103,290)</u>	<u>\$ 1,819,621</u>	<u>\$ 1,358,685</u>	<u>\$ 50,998,856</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, 2008

Special Revenue Funds

Law Enforcement and Justice Services	Solid Waste Operations	Stormwater Operations	Library Services	Health Services	Public Welfare Services
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123,350	-	-	-	-	-
5,942,141	-	38,647	-	-	-
533,536	371,872	564,888	43,404	17,923	394
22,721,716	772,436	161,073	237,733	17,778,674	-
-	4,066,885	151,102	-	3,964	-
-	-	-	-	-	-
85,344	-	-	541,937	175,735	750
285,581	166,060	-	-	-	-
<u>29,691,668</u>	<u>5,377,253</u>	<u>915,710</u>	<u>823,074</u>	<u>17,976,296</u>	<u>1,144</u>
-	-	-	-	-	-
28,299,145	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,104
-	-	-	-	18,840,914	-
-	23,308,493	8,970,869	814,054	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
602,702	-	1,484,856	38,931	104,095	-
<u>28,901,847</u>	<u>23,308,493</u>	<u>10,455,725</u>	<u>852,985</u>	<u>18,945,009</u>	<u>1,104</u>
789,821	(17,931,240)	(9,540,015)	(29,911)	(968,713)	40
658,871	20,553,300	10,331,900	-	3,033,350	-
(629,906)	(1,573,075)	(42,511)	-	(1,472,189)	-
<u>28,965</u>	<u>18,980,225</u>	<u>10,289,389</u>	<u>-</u>	<u>1,561,161</u>	<u>-</u>
818,786	1,048,985	749,374	(29,911)	592,448	40
<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>\$ 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>

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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, 2008

	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	403,185	64,913	841
Revenues from other governmental agencies	81,942,851	1,017,649	7,284,398
Charges for current services	15,821,214	-	-
Compensation for loss, sale or damage to property	-	-	26
Contributions and gifts	5,634,702	98,028	320
Miscellaneous	-	-	-
Total revenues	<u>103,801,952</u>	<u>1,180,590</u>	<u>7,285,585</u>
EXPENDITURES:			
Current:			
General government	-	-	-
Law enforcement and care of prisoners	-	-	-
Regulation and inspection	-	-	-
Public welfare	-	-	7,401,702
Public health and hospitals	-	-	-
Public library system	-	-	-
Public works, highways and streets	-	830,690	-
Recreational and cultural	-	-	-
Education	103,881,088	-	-
Debt service:			
Principal retirement	-	-	-
Interest	-	-	-
Fiscal charges	-	-	-
Capital outlay	<u>598,823</u>	<u>83,548</u>	<u>63,776</u>
Total expenditures	<u>104,479,911</u>	<u>914,238</u>	<u>7,465,478</u>
Excess (deficiency) of revenues over expenditures	<u>(677,959)</u>	<u>266,352</u>	<u>(179,893)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	3,505,423	-	309,875
Transfers out	<u>(3,854,035)</u>	<u>-</u>	<u>(72,243)</u>
Total other financing sources (uses)	<u>(348,612)</u>	<u>-</u>	<u>237,632</u>
Net change in fund balances (deficits)	(1,026,571)	266,352	57,739
FUND BALANCES (DEFICITS), beginning of year	<u>18,110,916</u>	<u>1,085,785</u>	<u>(156,763)</u>
FUND BALANCES (DEFICITS), end of year	<u>\$ 17,084,345</u>	<u>\$ 1,352,137</u>	<u>\$ (99,024)</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, 2008

Special Revenue Funds				Debt Service Fund
Public Works Services	Regulation and Inspection Services	Hotel Occupancy Tax	Convention Center Tax	Correctional Facility Revenue Bonds
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	30,720,099	9,583,727	-
-	-	-	-	-
44,809	-	262,556	102,984	50,460
-	-	-	-	1,972,886
286,626	85,417	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>331,435</u>	<u>85,417</u>	<u>30,982,655</u>	<u>9,686,711</u>	<u>2,023,346</u>
-	-	18,699,952	-	-
-	-	-	-	-
-	115,417	-	-	-
-	-	-	-	-
-	-	-	-	-
11,447	-	-	-	-
-	-	-	-	-
-	-	-	-	1,630,000
-	-	-	-	401,350
-	-	-	-	5,771
96,025	-	-	242,289	-
<u>107,472</u>	<u>115,417</u>	<u>18,699,952</u>	<u>242,289</u>	<u>2,037,121</u>
<u>223,963</u>	<u>(30,000)</u>	<u>12,282,703</u>	<u>9,444,422</u>	<u>(13,775)</u>
-	100,000	5,355,059	-	-
-	-	(6,786,529)	-	-
-	100,000	(1,431,470)	-	-
223,963	70,000	10,851,233	9,444,422	(13,775)
<u>1,070,806</u>	<u>(181,734)</u>	<u>-</u>	<u>-</u>	<u>1,647,729</u>
<u>\$ 1,294,769</u>	<u>\$ (111,734)</u>	<u>\$ 10,851,233</u>	<u>\$ 9,444,422</u>	<u>\$ 1,633,954</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, 2008

	Permanent Funds		Total Nonmajor Governmental Funds
	General Government	Education	
REVENUES:			
Property taxes	\$ -	\$ -	\$ 1,136,153
Other taxes, licenses and permits	-	-	40,527,176
Fines, forfeits and penalties	-	-	5,980,788
Revenues from the use of money or property	7,742	7,829	4,365,847
Revenues from other governmental agencies	-	-	153,090,330
Charges for current services	-	-	22,338,467
Compensation for loss, sale or damage to property	-	-	5,504
Contributions and gifts	-	-	7,150,193
Miscellaneous	-	-	452,931
Total revenues	<u>7,742</u>	<u>7,829</u>	<u>235,047,389</u>
EXPENDITURES:			
Current:			
General government	1,700	-	22,572,543
Law enforcement and care of prisoners	-	-	28,299,145
Regulation and inspection	-	-	115,417
Public welfare	-	-	28,598,788
Public health and hospitals	-	-	18,840,914
Public library system	-	-	814,054
Public works, highways and streets	-	-	33,121,499
Recreational and cultural	-	-	1,660,966
Education	-	4,179	103,885,267
Debt service:			
Principal retirement	-	-	1,630,000
Interest	-	-	401,350
Fiscal charges	-	-	5,771
Capital outlay	-	-	13,419,311
Total expenditures	<u>1,700</u>	<u>4,179</u>	<u>253,365,025</u>
Excess (deficiency) of revenues over expenditures	<u>6,042</u>	<u>3,650</u>	<u>(18,317,636)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	72,749,162
Transfers out	-	-	(33,582,611)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>39,166,551</u>
Net change in fund balances (deficits)	6,042	3,650	20,848,915
FUND BALANCES (DEFICITS), beginning of year	<u>195,779</u>	<u>198,690</u>	<u>113,268,357</u>
FUND BALANCES (DEFICITS), end of year	<u>\$ 201,821</u>	<u>\$ 202,340</u>	<u>\$ 134,117,272</u>

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