

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2009

Special Revenue Funds

	Metropolitan Action Commission	General Government Services	Recreational and Cultural Services	General Fund 4% Reserve
ASSETS:				
Cash and cash equivalents	\$ 126	\$ 1,839,625	\$ 1,601,477	\$ 55,932,838
Accounts receivable	1,267,888	1,209,622	214,344	-
Accrued interest receivable	114	967	770	27,244
Due from other funds of the primary government	815,631	3,431	39,429	2,042,520
Inventories of supplies	-	-	136,595	-
Other assets	-	3,000	-	-
Total assets	\$ 2,083,759	\$ 3,056,645	\$ 1,992,615	\$ 58,002,602
LIABILITIES:				
Accounts payable	\$ 524,554	\$ 731,403	\$ 93,680	\$ 896,107
Accrued payroll	550,573	30,136	50,589	-
Due to other funds of the primary government	1,126,118	460,365	599,512	308,584
Due to component units	-	-	-	-
Deferred revenue	-	-	-	-
Other liabilities	-	-	-	-
Total liabilities	2,201,245	1,221,904	743,781	1,204,691
FUND BALANCES (DEFICITS):				
Reserved for imprest cash and inventories	-	-	136,595	-
Reserved for equipment acquisitions	-	-	-	51,234,055
Reserved for perpetual care	-	-	-	-
Reserved for debt service	-	-	-	-
Unreserved, reported in:				
Special revenue funds:				
Designated for convention center and tourist promotion	-	-	-	-
Designated for scholarships	-	-	-	-
Undesignated	(117,486)	1,834,741	1,112,239	5,563,856
Permanent funds:				
Undesignated	-	-	-	-
Total fund balances (deficits)	(117,486)	1,834,741	1,248,834	56,797,911
Total liabilities and fund balances (deficits)	\$ 2,083,759	\$ 3,056,645	\$ 1,992,615	\$ 58,002,602

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, 2009

Special Revenue Funds

Law Enforcement and Justice Services	Solid Waste Operations	Stormwater Operations	Library Services	Health Services	Public Welfare Services
\$ 11,702,910	\$ 5,689,414	\$ 9,515,535	\$ 979,285	\$ -	\$ 24,405
1,483,125	643,309	1,367,057	-	2,356,072	-
6,071	2,803	4,819	505	234	11
5,057,861	135,483	261	-	2,996,564	-
-	-	-	-	-	-
319	-	-	-	-	-
<u>\$ 18,250,286</u>	<u>\$ 6,471,009</u>	<u>\$ 10,887,672</u>	<u>\$ 979,790</u>	<u>\$ 5,352,870</u>	<u>\$ 24,416</u>
\$ 4,274,376	\$ 1,703,586	\$ 624,229	\$ 30,093	\$ 410,133	\$ -
283,174	198,484	242,955	10,516	534,768	-
263,202	3,087	45,327	1,331	2,494,177	159
-	-	-	-	-	-
-	-	1,364,278	130,885	-	-
2,421,131	-	-	-	-	-
<u>7,241,883</u>	<u>1,905,157</u>	<u>2,276,789</u>	<u>172,825</u>	<u>3,439,078</u>	<u>159</u>
508,000	900	100	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
10,500,403	4,564,952	8,610,783	806,965	1,913,792	24,257
-	-	-	-	-	-
<u>11,008,403</u>	<u>4,565,852</u>	<u>8,610,883</u>	<u>806,965</u>	<u>1,913,792</u>	<u>24,257</u>
<u>\$ 18,250,286</u>	<u>\$ 6,471,009</u>	<u>\$ 10,887,672</u>	<u>\$ 979,790</u>	<u>\$ 5,352,870</u>	<u>\$ 24,416</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, 2009

	Special Revenue Funds		
	Education Services	Infrastructure Services	Nashville Career Advancement Center
ASSETS:			
Cash and cash equivalents	\$ 5,069,552	\$ 1,074,516	\$ 71,061
Accounts receivable	16,428,761	-	1,742,164
Accrued interest receivable	3,619	487	-
Due from other funds of the primary government	6,713,423	11,340	119,435
Inventories of supplies	794,177	-	-
Other assets	-	-	-
Total assets	\$ 29,009,532	\$ 1,086,343	\$ 1,932,660
LIABILITIES:			
Accounts payable	\$ 3,942,859	\$ 9,813	\$ 1,506,791
Accrued payroll	-	-	264,241
Due to other funds of the primary government	6,347,172	6,984	129,426
Due to component units	-	-	-
Deferred revenue	3,101,036	-	-
Other liabilities	-	-	-
Total liabilities	13,391,067	16,797	1,900,458
FUND BALANCES (DEFICITS):			
Reserved for imprest cash and inventories	2,780,990	-	-
Reserved for equipment acquisitions	-	-	-
Reserved for perpetual care	-	-	-
Reserved for debt service	-	-	-
Unreserved, reported in:			
Special revenue funds:			
Designated for convention center and tourist promotion	-	-	-
Designated for scholarships	1,100	-	-
Undesignated	12,836,375	1,069,546	32,202
Permanent funds:			
Undesignated	-	-	-
Total fund balances (deficits)	15,618,465	1,069,546	32,202
Total liabilities and fund balances (deficits)	\$ 29,009,532	\$ 1,086,343	\$ 1,932,660

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, 2009

Special Revenue Funds					Debt Service Fund
Public Works Services	Regulation and Inspection Services	Hotel Occupancy Tax	Convention Center Tax	Events And Marketing	Correctional Facility Revenue Bonds
\$ 1,295,523	\$ -	\$ 14,680,482	\$ 2,677,192	\$ 678,772	\$ 1,625,000
17,880	-	2,640,605	1,089,554	218,218	-
605	-	6,187	2,375	219	-
-	100,000	-	-	-	-
-	-	-	-	-	-
-	-	500,000	-	-	-
<u>\$ 1,314,008</u>	<u>\$ 100,000</u>	<u>\$ 17,827,274</u>	<u>\$ 3,769,121</u>	<u>\$ 897,209</u>	<u>\$ 1,625,000</u>
\$ 21,164	\$ 6,562	\$ 1,679,453	\$ 132,867	\$ 750,000	\$ -
-	-	-	-	-	-
-	84,526	810,789	-	-	-
-	-	1,730,365	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>21,164</u>	<u>91,088</u>	<u>4,220,607</u>	<u>132,867</u>	<u>750,000</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,625,000
-	-	12,029,556	3,636,254	147,209	-
-	-	-	-	-	-
1,292,844	8,912	1,577,111	-	-	-
-	-	-	-	-	-
<u>1,292,844</u>	<u>8,912</u>	<u>13,606,667</u>	<u>3,636,254</u>	<u>147,209</u>	<u>1,625,000</u>
<u>\$ 1,314,008</u>	<u>\$ 100,000</u>	<u>\$ 17,827,274</u>	<u>\$ 3,769,121</u>	<u>\$ 897,209</u>	<u>\$ 1,625,000</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, 2009

	Permanent Funds		Total Nonmajor Governmental Funds
	General Government	Education	
ASSETS:			
Cash and cash equivalents	\$ 204,599	\$ 201,146	\$ 114,863,458
Accounts receivable	-	-	30,678,599
Accrued interest receivable	99	97	57,226
Due from other funds of the primary government	-	-	18,035,378
Inventories of supplies	-	-	930,772
Other assets	-	-	503,319
Total assets	\$ 204,698	\$ 201,243	\$ 165,068,752
LIABILITIES:			
Accounts payable	\$ -	\$ -	\$ 17,337,670
Accrued payroll	-	-	2,165,436
Due to other funds of the primary government	-	-	12,680,759
Due to component units	-	-	1,730,365
Deferred revenue	-	-	4,596,199
Other liabilities	-	-	2,421,131
Total liabilities	-	-	40,931,560
FUND BALANCES (DEFICITS):			
Reserved for imprest cash and inventories	-	-	3,426,585
Reserved for equipment acquisitions	-	-	51,234,055
Reserved for perpetual care	105,994	79,118	185,112
Reserved for debt service	-	-	1,625,000
Unreserved, reported in:			
Special revenue funds:			
Designated for convention center and tourist promotion	-	-	15,813,019
Designated for scholarships	-	-	1,100
Undesignated	-	-	51,631,492
Permanent funds:			
Undesignated	98,704	122,125	220,829
Total fund balances (deficits)	204,698	201,243	124,137,192
Total liabilities and fund balances (deficits)	\$ 204,698	\$ 201,243	\$ 165,068,752

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