

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, 2009

	Special Revenue Funds			
	Metropolitan Action Commission	General Government Services	Recreational and Cultural Services	General Fund 4% Reserve
REVENUES:				
Property taxes	\$ -	\$ 1,454,359	\$ -	\$ -
Other taxes, licenses and permits	-	100,000	-	-
Fines, forfeits and penalties	-	-	-	-
Revenues from the use of money or property	1,978	24,976	18,983	709,623
Revenues from other governmental agencies	18,842,186	3,877,305	141,071	-
Commissions and fees	-	8,450,307	-	-
Charges for current services	147,755	37,149	1,437,689	-
Compensation for loss, sale or damage to property	2,596	-	1,250	-
Contributions and gifts	39,604	175,134	364,749	-
Miscellaneous	1,017	900	-	-
Total revenues	19,035,136	14,120,130	1,963,742	709,623
EXPENDITURES:				
Current:				
General government	-	13,193,041	-	-
Law enforcement and care of prisoners	-	-	-	-
Regulation and inspection	-	-	-	-
Public welfare	22,731,432	-	-	-
Public health and hospitals	-	-	-	-
Public library system	-	-	-	-
Public works, highways and streets	-	-	-	-
Recreational and cultural	-	-	1,772,931	-
Education	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Fiscal charges	-	-	-	-
Capital outlay	-	474,078	20,994	8,262,981
Total expenditures	22,731,432	13,667,119	1,793,925	8,262,981
Excess (deficiency) of revenues over expenditures	(3,696,296)	453,011	169,817	(7,553,358)
OTHER FINANCING SOURCES (USES):				
Transfers in	3,682,100	115,351	356,376	23,210,697
Transfers out	-	(553,242)	(636,044)	(9,858,284)
Total other financing sources (uses)	3,682,100	(437,891)	(279,668)	13,352,413
Net change in fund balances (deficits)	(14,196)	15,120	(109,851)	5,799,055
FUND BALANCES (DEFICITS), beginning of year	(103,290)	1,819,621	1,358,685	50,998,856
FUND BALANCES (DEFICITS), end of year	\$ (117,486)	\$ 1,834,741	\$ 1,248,834	\$ 56,797,911

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, 2009

Special Revenue Funds					
Law Enforcement and Justice Services	Solid Waste Operations	Stormwater Operations	Library Services	Health Services	Public Welfare Services
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82,265	-	-	-	-	-
3,734,695	-	26,821	-	-	-
185,878	111,740	206,583	14,936	6,833	385
23,139,534	629,652	135,743	102,345	16,437,458	-
-	-	-	-	-	-
193	3,350,036	238,759	-	8,814	-
-	-	-	-	829	-
11,840	-	-	515,138	357,138	1,816
320,698	143,993	-	-	-	-
<u>27,475,103</u>	<u>4,235,421</u>	<u>607,906</u>	<u>632,419</u>	<u>16,811,072</u>	<u>2,201</u>
-	-	-	-	-	-
28,063,131	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	6,305
-	-	-	-	18,155,999	-
-	-	-	673,024	-	-
-	19,797,773	9,382,627	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
357,665	-	225	-	66,124	-
<u>28,420,796</u>	<u>19,797,773</u>	<u>9,382,852</u>	<u>673,024</u>	<u>18,222,123</u>	<u>6,305</u>
<u>(945,693)</u>	<u>(15,562,352)</u>	<u>(8,774,946)</u>	<u>(40,605)</u>	<u>(1,411,051)</u>	<u>(4,104)</u>
1,514,454	14,392,100	2,445,600	58,264	3,192,905	-
<u>(2,981,265)</u>	<u>(1,869,956)</u>	<u>(32,916)</u>	<u>-</u>	<u>(1,239,420)</u>	<u>-</u>
<u>(1,466,811)</u>	<u>12,522,144</u>	<u>2,412,684</u>	<u>58,264</u>	<u>1,953,485</u>	<u>-</u>
<u>(2,412,504)</u>	<u>(3,040,208)</u>	<u>(6,362,262)</u>	<u>17,659</u>	<u>542,434</u>	<u>(4,104)</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>
<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>

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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, 2009

	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	113,432	18,316	623
Revenues from other governmental agencies	89,505,336	264,887	7,756,582
Commissions and fees	-	-	-
Charges for current services	14,788,904	-	-
Compensation for loss, sale or damage to property	-	-	223
Contributions and gifts	5,647,181	27,207	-
Miscellaneous	-	-	-
Total revenues	<u>110,054,853</u>	<u>310,410</u>	<u>7,757,428</u>
EXPENDITURES:			
Current:			
General government	-	-	-
Law enforcement and care of prisoners	-	-	-
Regulation and inspection	-	-	-
Public welfare	-	-	7,726,595
Public health and hospitals	-	-	-
Public library system	-	-	-
Public works, highways and streets	-	213,561	-
Recreational and cultural	-	-	-
Education	112,634,483	-	-
Debt service:			
Principal retirement	-	-	-
Interest	-	-	-
Fiscal charges	-	-	-
Capital outlay	<u>523,478</u>	<u>192,627</u>	<u>8,268</u>
Total expenditures	<u>113,157,961</u>	<u>406,188</u>	<u>7,734,863</u>
Excess (deficiency) of revenues over expenditures	<u>(3,103,108)</u>	<u>(95,778)</u>	<u>22,565</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	4,543,945	26,857	185,017
Transfers out	<u>(2,906,717)</u>	<u>(213,670)</u>	<u>(76,356)</u>
Total other financing sources (uses)	<u>1,637,228</u>	<u>(186,813)</u>	<u>108,661</u>
Net change in fund balances (deficits)	(1,465,880)	(282,591)	131,226
FUND BALANCES (DEFICITS), beginning of year	<u>17,084,345</u>	<u>1,352,137</u>	<u>(99,024)</u>
FUND BALANCES (DEFICITS), end of year	<u>\$ 15,618,465</u>	<u>\$ 1,069,546</u>	<u>\$ 32,202</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, 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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	28,087,045	10,473,714	1,645,303	-
-	-	-	-	-	-
17,915	-	159,351	126,760	1,906	8,116
-	-	-	-	-	2,020,970
-	-	-	-	-	-
225,733	164,188	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>243,648</u>	<u>164,188</u>	<u>28,246,396</u>	<u>10,600,474</u>	<u>1,647,209</u>	<u>2,029,086</u>
-	-	18,719,211	-	1,500,000	-
-	-	-	-	-	-
-	143,542	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
22,873	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,710,000
-	-	-	-	-	326,000
-	-	-	-	-	2,040
222,700	-	-	16,408,642	-	-
<u>245,573</u>	<u>143,542</u>	<u>18,719,211</u>	<u>16,408,642</u>	<u>1,500,000</u>	<u>2,038,040</u>
(1,925)	20,646	9,527,185	(5,808,168)	147,209	(8,954)
-	100,000	-	-	-	-
-	-	(6,771,751)	-	-	-
-	100,000	(6,771,751)	-	-	-
(1,925)	120,646	2,755,434	(5,808,168)	147,209	(8,954)
1,294,769	(111,734)	10,851,233	9,444,422	-	1,633,954
<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>

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COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

For the Year Ended June 30, 2009

	Permanent Funds		Total Nonmajor Governmental Funds
	General Government	Education	
REVENUES:			
Property taxes	\$ -	\$ -	\$ 1,454,359
Other taxes, licenses and permits	-	-	40,388,327
Fines, forfeits and penalties	-	-	3,761,516
Revenues from the use of money or property	2,877	2,853	1,734,064
Revenues from other governmental agencies	-	-	162,853,069
Commissions and fees	-	-	8,450,307
Charges for current services	-	-	20,399,220
Compensation for loss, sale or damage to property	-	-	4,898
Contributions and gifts	-	-	7,139,807
Miscellaneous	-	-	466,608
Total revenues	2,877	2,853	246,652,175
EXPENDITURES:			
Current:			
General government	-	-	33,412,252
Law enforcement and care of prisoners	-	-	28,063,131
Regulation and inspection	-	-	143,542
Public welfare	-	-	30,464,332
Public health and hospitals	-	-	18,155,999
Public library system	-	-	673,024
Public works, highways and streets	-	-	29,416,834
Recreational and cultural	-	-	1,772,931
Education	-	4,722	112,639,205
Debt service:			
Principal retirement	-	-	1,710,000
Interest	-	-	326,000
Fiscal charges	-	-	2,040
Capital outlay	-	-	26,537,782
Total expenditures	-	4,722	283,317,072
Excess (deficiency) of revenues over expenditures	2,877	(1,869)	(36,664,897)
OTHER FINANCING SOURCES (USES):			
Transfers in	-	772	53,824,438
Transfers out	-	-	(27,139,621)
Total other financing sources (uses)	-	772	26,684,817
Net change in fund balances (deficits)	2,877	(1,097)	(9,980,080)
FUND BALANCES (DEFICITS), beginning of year	201,821	202,340	134,117,272
FUND BALANCES (DEFICITS), end of year	<u>\$ 204,698</u>	<u>\$ 201,243</u>	<u>\$ 124,137,192</u>

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