

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2001

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS (CONTINUED)

For the Year Ended June 30, 2001

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COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS (CONTINUED)

For the Year Ended June 30, 2001

	Central Printing	Motor Pool	Information Systems	Radio Shop	School Self Insurance	General Government Self Insurance	School Professional Employee Insurance	Employees' Medical Benefit	Office Supply Storeroom	Metro Postal Service
Cash flows from operating activities:										
Operating income (loss)	\$ (113,255)	\$ (415,776)	\$ (1,129,531)	\$ (1,259,355)	\$ (488,108)	\$ 1,081,282	\$ (2,863,089)	\$ (2,662,513)	\$ (5,730)	\$ (163,714)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:										
Depreciation	45,202	2,648,429	420,750	1,060,078	-	-	-	-	374	4,765
Other nonoperating revenue (expense)	-	11,030	-	-	27,656	31,083	-	-	-	-
Changes in assets and liabilities:										
Changes in accounts receivable - net	(743)	(10,656)	(6,907)	(77,595)	-	1,344,387	-	102,092	-	(9)
funds of the primary government	5,641	(83,800)	7,577	(36,720)	-	26,912	(189,644)	739,683	117,371	12,013
Changes in due from component units	(552)	2,396	11,896	274	-	-	-	-	-	(88)
Changes in inventories of supplies	4,794	30,454	-	6,093	-	-	(531,000)	-	17,335	-
Changes in other current assets	-	-	1,617	(4,761)	-	-	-	-	-	(2,040)
Changes in accounts payable	(12,556)	(2,897,506)	75,163	(73,385)	(327)	(354,184)	-	56,728	(36,356)	(611)
Changes in accrued payroll	2,092	(7,045)	(10,170)	12,341	-	208,527	164,345	95,000	(6,313)	3,371
Changes in claims payable	-	-	-	-	276,005	-	-	-	-	-
Changes in due to other funds of the primary government	(1,982)	(80)	(115,041)	(253)	-	(5,994)	-	1,133,101	(4,149)	180
Changes in due to component units	-	-	-	(259)	-	61,845	-	-	-	-
Changes in other current liabilities	-	-	200,907	-	-	-	-	-	-	-
Total adjustments	41,896	(306,778)	585,792	885,813	303,334	1,312,576	(556,299)	2,126,604	88,262	17,581
Net cash provided by (used in) operating activities	(71,359)	(722,554)	(543,739)	(373,542)	(184,774)	2,393,858	(3,419,388)	(535,909)	82,532	(146,133)
Cash flows from noncapital financing activities:										
Operating transfers in	-	19,563	500,000	-	500,000	3,432,633	-	229,931	-	151,324
Operating transfers out	-	-	(142,300)	-	(20,004)	(4,405,759)	-	(122,158)	(6,006)	(5,502)
Operating transfers from component units	-	-	-	-	-	22,400	-	-	-	-
Operating transfers to component units	-	-	-	-	-	(897,696)	-	-	-	-
Net cash provided by (used in) noncapital financing activities	-	19,563	357,700	-	479,996	(1,848,452)	-	107,773	(6,006)	145,822
Cash flows from capital and related financing activities:										
Acquisition of property, plant and equipment	-	(6,032,913)	(330,721)	-	-	-	-	-	-	-
Proceeds from the sale of property, plant and equipment	-	1,960,627	-	-	-	-	-	-	-	-
Payment on borrowings	-	-	(169,483)	-	-	-	-	-	-	-
Interest paid	-	-	(21,418)	-	-	(7,006)	-	-	-	-
Net cash provided by (used in) capital and related financing activities	-	(4,072,286)	(521,622)	-	-	(7,006)	-	-	-	-
Cash flows from investing activities:										
Purchases of investments	(792,898)	(12,077,029)	(11,209,337)	(1,725,502)	(1,697,566)	(20,851,286)	(35,056,617)	(31,114,410)	(1,339,698)	(874,469)
Proceeds from the sale and maturities of investment securities	847,804	14,625,187	11,563,808	1,932,611	1,639,617	21,389,251	35,617,847	31,617,976	1,304,515	879,432
Interest on investments	31,334	332,767	62,130	37,924	141,405	1,262,730	390,343	489,714	669	9,937
Net cash provided by (used in) investing activities	86,240	2,880,925	416,601	245,033	83,456	1,800,695	951,573	993,280	(34,514)	13,900
Net changes in cash and cash equivalents	14,881	(1,894,352)	(291,060)	(128,509)	378,678	2,339,095	(2,467,615)	565,144	42,012	13,589
Cash and cash equivalents at beginning of year	261,237	3,727,673	427,757	385,696	1,002,136	9,657,922	4,805,065	3,778,154	-	63,295
Cash and cash equivalents at end of year	\$ 276,118	\$ 1,833,321	\$ 136,697	\$ 257,187	\$ 1,380,814	\$ 11,997,017	\$ 2,337,250	\$ 4,343,298	\$ 42,012	\$ 76,884

Non-Cash Capital and Related Financing Activities:

The Radio Shop transferred property, plant and equipment of \$22,968,193 to the general government which was recorded as a reduction of contributed capital.

The accompanying notes following the General Purpose Financial Statements are an integral part of this financial statement.

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	Facilities Planning and Construction	Treasury Management	Total Internal Service Funds
Cash flows from operating activities:			
Operating income (loss)	\$ (11,001)	\$ (18)	\$ (6,030,808)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	-	-	4,179,598
Other nonoperating revenue (expense)	-	-	68,769
Changes in assets and liabilities:			
Changes in accounts receivable - net	-	(199)	1,350,370
funds of the primary government	(402)	(48,174)	550,457
Changes in due from component units	-	-	13,926
Changes in inventories of supplies	-	-	58,676
Changes in other current assets	-	-	(536,184)
Changes in accounts payable	27,408	87,895	(3,127,731)
Changes in accrued payroll	21,227	-	15,503
Changes in claims payable	-	-	743,977
Changes in due to other funds of the primary government	7,207	17,394	1,030,383
Changes in due to component units	-	-	61,586
Changes in other current liabilities	-	-	200,907
Total adjustments	55,440	56,916	4,611,137
Net cash provided by (used in) operating activities	44,439	56,898	(3,419,671)
Cash flows from noncapital financing activities:			
Operating transfers in	-	-	4,833,451
Operating transfers out	-	-	(4,701,759)
Operating transfers from component units	-	-	22,400
Operating transfers to component units	-	-	(897,696)
Net cash provided by (used in) noncapital financing activities	-	-	(743,604)
Cash flows from capital and related financing activities:			
Acquisition of property, plant and equipment	(5,350)	-	(6,369,984)
Proceeds from the sale of property, plant and equipment	-	-	1,960,627
Payment on borrowings	-	-	(169,483)
Interest paid	-	-	(28,424)
Net cash provided by (used in) capital and related financing activities	(5,350)	-	(4,606,264)
Cash flows from investing activities:			
Purchases of investments	(228,471)	(56,898)	(117,024,181)
Proceeds from the sale and maturities of investment securities	210,656	30,966	121,659,670
Interest on investments	(17,815)	(25,932)	2,757,953
Net cash provided by (used in) investing activities	(235,630)	(51,864)	(7,983,442)
Net changes in cash and cash equivalents	21,274	30,966	(1,376,097)
Cash and cash equivalents at beginning of year	-	-	24,108,935
Cash and cash equivalents at end of year	\$ 21,274	\$ 30,966	\$ 22,732,838

The accompanying notes following the General Purpose Financial Statements are an integral part of this financial statement.

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