

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2002

	Central Printing	Motor Pool	Information Systems
Cash flows from operating activities:			
Receipts from customers and users	\$ 476,659	\$ 8,299,778	\$ 8,524,576
Payments to suppliers	(237,065)	(3,611,823)	(2,856,453)
Payments to employees	(383,220)	(1,345,845)	(5,023,419)
Net cash provided by (used in) operating activities	<u>(143,626)</u>	<u>3,342,110</u>	<u>644,704</u>
Cash flows from noncapital financing activities:			
Transfers in	-	-	-
Transfers out	-	-	(137,641)
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>-</u>	<u>(137,641)</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	-	(313,840)	(613,032)
Proceeds from the sale of capital assets	-	48,407	53,481
Interest paid	-	-	-
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>(265,433)</u>	<u>(559,551)</u>
Cash flows from investing activities:			
Purchases of investments	(703,357)	(10,037,723)	(12,962,848)
Proceeds from the sale and maturities of investment securities	805,116	9,317,439	13,008,118
Interest on investments	13,629	135,461	2,873
Net cash provided by (used in) investing activities	<u>115,388</u>	<u>(584,823)</u>	<u>48,143</u>
Net changes in cash and cash equivalents	(28,238)	2,491,854	(4,345)
Cash and cash equivalents at beginning of year	<u>276,118</u>	<u>1,833,321</u>	<u>136,697</u>
Cash and cash equivalents at end of year	<u><u>\$ 247,880</u></u>	<u><u>\$ 4,325,175</u></u>	<u><u>\$ 132,352</u></u>

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS (CONTINUED)

For the Year Ended June 30, 2002

Radio Shop	School Self Insurance	General Government Self Insurance	School Professional Employee Insurance	Employees' Medical Benefit	Office Supply Storeroom	Metro Postal Service
\$ 3,725,881	\$ -	\$ 5,329,970	\$ 28,939,177	\$ 31,874,984	\$ -	\$ 629,021
(1,312,386)	(308,084)	(3,226,993)	(29,145,078)	(41,090,552)	(62,021)	(590,448)
(868,160)	-	(976,294)	-	-	(3,671)	(215,095)
<u>1,545,335</u>	<u>(308,084)</u>	<u>1,126,683</u>	<u>(205,901)</u>	<u>(9,215,568)</u>	<u>(65,692)</u>	<u>(176,522)</u>
-	500,000	43,337	-	1,828,099	-	151,324
(150)	(18,337)	(1,156,248)	-	(141,365)	(6,020)	(5,502)
<u>(150)</u>	<u>481,663</u>	<u>(1,112,911)</u>	<u>-</u>	<u>1,686,734</u>	<u>(6,020)</u>	<u>145,822</u>
(56,760)	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(56,760)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(3,763,843)	(1,983,806)	(17,989,014)	(39,880,407)	(32,177,691)	(42,529)	(836,478)
3,298,335	2,183,135	20,245,799	40,410,582	35,606,084	75,656	861,414
25,241	81,868	671,746	72,604	156,798	516	4,487
<u>(440,267)</u>	<u>281,197</u>	<u>2,928,531</u>	<u>602,779</u>	<u>3,585,191</u>	<u>33,643</u>	<u>29,423</u>
1,048,158	454,776	2,942,303	396,878	(3,943,643)	(38,069)	(1,277)
257,187	1,380,814	11,997,017	2,337,250	4,343,298	42,012	76,884
<u>\$ 1,305,345</u>	<u>\$ 1,835,590</u>	<u>\$ 14,939,320</u>	<u>\$ 2,734,128</u>	<u>\$ 399,655</u>	<u>\$ 3,943</u>	<u>\$ 75,607</u>

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS (CONTINUED)

For the Year Ended June 30, 2002

	Facilities Planning and Construction	Treasury Management	Technology Revolving	Total Internal Service Funds
Cash flows from operating activities:				
Receipts from customers and users	\$ 797,681	\$ 612,464	\$ -	\$ 89,210,191
Payments to suppliers	(8,399)	(40,238)	(2,195,239)	(84,684,779)
Payments to employees	(769,984)	(481,952)	-	(10,067,640)
Net cash provided by (used in) operating activities	<u>19,298</u>	<u>90,274</u>	<u>(2,195,239)</u>	<u>(5,542,228)</u>
Cash flows from noncapital financing activities:				
Transfers in	-	-	2,302,602	4,825,362
Transfers out	-	(75)	-	(1,465,338)
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>(75)</u>	<u>2,302,602</u>	<u>3,360,024</u>
Cash flows from capital and related financing activities:				
Acquisition of capital assets	-	-	(104,860)	(1,088,492)
Proceeds from the sale of capital assets	-	-	-	101,888
Interest paid	-	-	(2,503)	(2,503)
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>-</u>	<u>(107,363)</u>	<u>(989,107)</u>
Cash flows from investing activities:				
Purchases of investments	(931,000)	(831,527)	(2,306,824)	(124,447,047)
Proceeds from the sale and maturities of investment securities	928,922	807,352	2,306,824	129,854,776
Interest on investments	(338)	15	-	1,164,900
Net cash provided by (used in) investing activities	<u>(2,416)</u>	<u>(24,160)</u>	<u>-</u>	<u>6,572,629</u>
Net changes in cash and cash equivalents	16,882	66,039	-	3,401,318
Cash and cash equivalents at beginning of year	<u>21,274</u>	<u>30,966</u>	<u>-</u>	<u>22,732,838</u>
Cash and cash equivalents at end of year	<u>\$ 38,156</u>	<u>\$ 97,005</u>	<u>\$ -</u>	<u>\$ 26,134,156</u>

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS (CONTINUED)

For the Year Ended June 30, 2002

	Central Printing	Motor Pool	Information Systems
Reconciliation of operating income to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (211,800)	\$ (18,205)	\$ 868,695
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	40,991	3,051,557	365,796
Other nonoperating revenue (expense)	-	9,971	-
Changes in assets and liabilities:			
Changes in accounts receivable - net	1,605	11,198	(642)
Changes in due from other funds of the primary government	18,350	94,743	(72,999)
Changes in due from component units	(555)	(194)	(1,339)
Changes in inventories of supplies	734	(66,556)	-
Changes in other current assets	-	-	(163)
Changes in accounts payable	(1,093)	260,552	(285,773)
Changes in accrued payroll	1,967	1,794	77,488
Changes in claims payable	-	-	-
Changes in due to other funds of the primary government	6,175	(2,750)	677
Changes in due to component units	-	-	-
Changes in other current liabilities	-	-	(307,036)
Total adjustments	68,174	3,360,315	(223,991)
Net cash provided by (used in) operating activities	\$ (143,626)	\$ 3,342,110	\$ 644,704

Non-Cash Capital and Related Financing Activities:

The Radio Shop transferred capital assets of \$7,987,177 to the general government. The transaction was recorded as a transfer out.

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CASH FLOW
INTERNAL SERVICE FUNDS (CONTINUED)

For the Year Ended June 30, 2002

Radio Shop	School Self Insurance	General Government Self Insurance	School Professional Employee Insurance	Employees' Medical Benefit	Office Supply Storeroom	Metro Postal Service
\$ 1,469,644	\$ 244,676	\$ (10,532,972)	\$ 1,314,704	\$ (7,155,694)	\$ (14)	\$ (193,988)
63,363	-	-	-	-	-	4,065
-	21,600	56,136	-	-	-	-
39,048	-	240,909	-	3,063	-	(485)
(63,913)	-	138,088	(217,146)	(1,392,777)	-	9,851
(719)	-	-	-	-	-	157
21,591	-	-	-	-	-	-
4,761	-	-	161,000	-	-	(55)
2,067	14,690	723,400	2,439	(96,192)	(67,802)	646
(685)	-	-	-	-	(3,671)	3,236
-	(589,050)	10,565,284	(1,466,898)	559,000	-	-
10,178	-	(2,317)	-	(1,132,968)	5,795	51
-	-	(61,845)	-	-	-	-
-	-	-	-	-	-	-
75,691	(552,760)	11,659,655	(1,520,605)	(2,059,874)	(65,678)	17,466
\$ 1,545,335	\$ (308,084)	\$ 1,126,683	\$ (205,901)	\$ (9,215,568)	\$ (65,692)	\$ (176,522)

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS (CONTINUED)

For the Year Ended June 30, 2002

	Facilities Planning and Construction	Treasury Management	Technology Revolving	Total Internal Service Funds
Reconciliation of operating income to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ 343,949	\$ (15,402)	\$ (2,610,887)	\$ (16,497,294)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	981	-	2,913	3,529,666
Other nonoperating revenue (expense)	-	-	-	87,707
Changes in assets and liabilities:				
Changes in accounts receivable - net	-	199	-	294,895
Changes in due from other funds of the primary government	(497,441)	(7,574)	-	(1,990,818)
Changes in due from component units	-	-	-	(2,650)
Changes in inventories of supplies	-	-	-	(44,231)
Changes in other current assets	-	-	-	165,543
Changes in accounts payable	(22,405)	(87,325)	402,287	845,491
Changes in accrued payroll	83,882	38,856	-	202,867
Changes in claims payable	-	-	-	9,068,336
Changes in due to other funds of the primary government	110,332	161,520	-	(843,307)
Changes in due to component units	-	-	-	(61,845)
Changes in other current liabilities	-	-	10,448	(296,588)
Total adjustments	(324,651)	105,676	415,648	10,955,066
Net cash provided by (used in) operating activities	<u>\$ 19,298</u>	<u>\$ 90,274</u>	<u>\$ (2,195,239)</u>	<u>\$ (5,542,228)</u>

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