

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS

For the Year Ended June 30, 2002

	Nashville Convention Center	Board of Fair Commissioners	Farmers Market
Cash flows from operating activities:			
Receipts from customers and users	\$ 3,640,353	\$ 3,298,540	\$ 928,928
Payments to suppliers	(2,912,860)	(2,327,544)	(537,614)
Payments to employees	(2,106,984)	(1,023,686)	(294,076)
Net cash provided by (used in) operating activities	<u>(1,379,491)</u>	<u>(52,690)</u>	<u>97,238</u>
Cash flows from noncapital financing activities:			
Transfers in	1,163,375	-	259,708
Transfers out	(25,525)	(20,675)	(225)
Net cash provided by (used in) noncapital financing activities	<u>1,137,850</u>	<u>(20,675)</u>	<u>259,483</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	-	(1,773,635)	(123,788)
Payments on borrowings	-	-	(125,000)
Interest paid	-	-	(134,708)
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>(1,773,635)</u>	<u>(383,496)</u>
Cash flows from investing activities:			
Purchases of investments	(4,902,954)	(7,529,914)	(1,345,738)
Proceeds from the sale and maturities of investment securities	5,184,490	9,052,556	1,432,133
Interest on investments	48,377	218,233	24,946
Net cash provided by (used in) investing activities	<u>329,913</u>	<u>1,740,875</u>	<u>111,341</u>
Net changes in cash and cash equivalents	88,272	(106,125)	84,566
Cash and cash equivalents at beginning of year	<u>1,085,415</u>	<u>4,770,371</u>	<u>413,133</u>
Cash and cash equivalents at end of year	<u><u>\$ 1,173,687</u></u>	<u><u>\$ 4,664,246</u></u>	<u><u>\$ 497,699</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
NONMAJOR ENTERPRISE FUNDS (CONTINUED)

For the Year Ended June 30, 2002

Police Secondary Employment	Total Nonmajor Enterprise Funds
\$ 3,057,867	\$ 10,925,688
(233,761)	(6,011,779)
<u>(2,343,389)</u>	<u>(5,768,135)</u>
480,717	(854,226)
-	1,423,083
<u>(245,519)</u>	<u>(291,944)</u>
(245,519)	1,131,139
-	(1,897,423)
-	(125,000)
<u>-</u>	<u>(134,708)</u>
<u>-</u>	<u>(2,157,131)</u>
(2,624,141)	(16,402,747)
2,541,603	18,210,782
5,649	297,205
<u>(76,889)</u>	<u>2,105,240</u>
158,309	225,022
<u>-</u>	<u>6,268,919</u>
<u>\$ 158,309</u>	<u>\$ 6,493,941</u>

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COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS (CONTINUED)

For the Year Ended June 30, 2002

	Nashville Convention Center	Board of Fair Commissioners	Farmers Market
Reconciliation of operating income to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (2,546,393)	\$ (186,452)	\$ (53,605)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	1,180,592	440,715	159,198
Changes in assets and liabilities:			
Changes in accounts receivable - net	(20,551)	(46,328)	-
Changes in due from other funds of the primary government	(100,001)	(2,988)	-
Changes in other current assets	495	7,568	-
Changes in accounts payable	39,500	(316,987)	(37,362)
Changes in accrued payroll	34,401	(26,363)	20,330
Changes in due to other funds of the primary government	18,414	44,859	(4,952)
Changes in due to component units	62,832	-	-
Changes in customer deposits	-	19,055	1,823
Changes in other current liabilities	(48,780)	14,231	11,806
Total adjustments	1,166,902	133,762	150,843
Net cash provided by (used in) operating activities	<u>\$ (1,379,491)</u>	<u>\$ (52,690)</u>	<u>\$ 97,238</u>

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COMBINING STATEMENT OF CASH FLOW
NONMAJOR ENTERPRISE FUNDS (CONTINUED)

For the Year Ended June 30, 2002

<u>Police Secondary Employment</u>	<u>Total Nonmajor Enterprise Funds</u>
\$ 396,715	\$ (2,389,735)
12,014	1,792,519
124,011	57,132
12,662	(90,327)
-	8,063
10,281	(304,568)
306	28,674
124,971	183,292
-	62,832
-	20,878
<u>(200,243)</u>	<u>(222,986)</u>
<u>84,002</u>	<u>1,535,509</u>
<u><u>\$ 480,717</u></u>	<u><u>\$ (854,226)</u></u>

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