



THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS

For the Year Ended June 30, 2006

	Nashville Convention Center	Board of Fair Commissioners	Farmers Market
Cash flows from operating activities:			
Receipts from customers and users	\$ 5,055,325	\$ 3,813,576	\$ 991,040
Payments to suppliers	(3,511,303)	(2,290,920)	(491,545)
Payments to employees	(2,422,486)	(1,254,238)	(388,266)
Net cash provided by (used in) operating activities	<u>(878,464)</u>	<u>268,418</u>	<u>111,229</u>
Cash flows from noncapital financing activities:			
Transfers in	2,021,667	-	27,750
Transfers out	(76,393)	(122,444)	(31,273)
Increase (decrease) in due to other funds of the primary government	-	-	-
Interest paid	-	-	-
Net cash provided by (used in) noncapital financing activities	<u>1,945,274</u>	<u>(122,444)</u>	<u>(3,523)</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(369,228)	(542,763)	(27,750)
Payments on borrowings	(232,366)	-	(150,000)
Interest paid	(4,066)	-	(107,540)
Net cash provided by (used in) capital and related financing activities	<u>(605,660)</u>	<u>(542,763)</u>	<u>(285,290)</u>
Cash flows from investing activities:			
Decrease (increase) in investments	60,824	827,335	151,338
Interest on investments	49,075	141,251	18,653
Net cash provided by (used in) investing activities	<u>109,899</u>	<u>968,586</u>	<u>169,991</u>
Net changes in cash and cash equivalents	571,049	571,797	(7,593)
Cash and cash equivalents at beginning of year	<u>845,819</u>	<u>2,440,801</u>	<u>289,081</u>
Cash and cash equivalents at end of year	<u>\$ 1,416,868</u>	<u>\$ 3,012,598</u>	<u>\$ 281,488</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, 2006

Police Secondary Employment	Surplus Property Auction	Municipal Auditorium	Police Impound	School Community Education	Total Nonmajor Enterprise Funds
\$ 1,589,823	\$ 558,683	\$ 1,011,868	\$ 1,662,266	\$ 170,206	\$ 14,852,787
(53,296)	(1,451,634)	(888,911)	(707,174)	(133,206)	(9,527,989)
(1,024,585)	(572,731)	(710,258)	(864,149)	(739,210)	(7,975,923)
<u>511,942</u>	<u>(1,465,682)</u>	<u>(587,301)</u>	<u>90,943</u>	<u>(702,210)</u>	<u>(2,651,125)</u>
-	2,047,182	1,176,133	-	1,011,448	6,284,180
(366,883)	(222,668)	(6,432)	(2,424,655)	(2,769)	(3,253,517)
(85,870)	(347,387)	-	2,378,714	-	1,945,457
(389)	(4,696)	-	(42,602)	-	(47,687)
<u>(453,142)</u>	<u>1,472,431</u>	<u>1,169,701</u>	<u>(88,543)</u>	<u>1,008,679</u>	<u>4,928,433</u>
-	-	(391,444)	-	-	(1,331,185)
-	-	-	-	-	(382,366)
-	-	-	-	-	(111,606)
<u>-</u>	<u>-</u>	<u>(391,444)</u>	<u>-</u>	<u>-</u>	<u>(1,825,157)</u>
(23,158)	-	(74,853)	-	(122,872)	818,614
458	-	582	-	7,942	217,961
<u>(22,700)</u>	<u>-</u>	<u>(74,271)</u>	<u>-</u>	<u>(114,930)</u>	<u>1,036,575</u>
36,100	6,749	116,685	2,400	191,539	1,488,726
-	500	-	-	-	3,576,201
<u>\$ 36,100</u>	<u>\$ 7,249</u>	<u>\$ 116,685</u>	<u>\$ 2,400</u>	<u>\$ 191,539</u>	<u>\$ 5,064,927</u>

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COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS (CONTINUED)

For the Year Ended June 30, 2006

	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)	\$ (2,419,445)	\$ (271,461)	\$ (22,105)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	1,275,141	431,757	144,851
Provision for doubtful accounts	-	-	-
Changes in assets and liabilities:			
Accounts receivable	(113,980)	79,210	-
Due from other funds of the primary government	617,108	407	638
Due from component units	-	-	-
Other current assets	-	40,363	-
Accounts payable	28,436	(11,892)	(4,694)
Accrued payroll	43,288	17,840	(2,549)
Due to other funds of the primary government	(246,742)	(24,226)	1,290
Due to component units	-	-	-
Customer deposits	-	23,935	(6,202)
Deferred revenue	850	(17,515)	-
Other current liabilities	(63,120)	-	-
Total adjustments	1,540,981	539,879	133,334
Net cash provided by (used in) operating activities	\$ (878,464)	\$ 268,418	\$ 111,229
<u>Non-Cash Capital, Financing and Investing Activities:</u>			
Transfer of capital assets from other funds	\$ -	\$ -	\$ -
Increase (decrease) in fair value of investments	2,371	6,755	900

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COMBINING STATEMENT OF CASH FLOW  
NONMAJOR ENTERPRISE FUNDS (CONTINUED)

For the Year Ended June 30, 2006

Police Secondary Employment	Surplus Property Auction	Municipal Auditorium	Police Impound	School Community Education	Total Nonmajor Enterprise Funds
<u>\$ 363,719</u>	<u>\$ (57,566)</u>	<u>\$ (823,028)</u>	<u>\$ (126,322)</u>	<u>\$ (735,487)</u>	<u>\$ (4,091,695)</u>
11,000	-	114,512	-	-	1,977,261
11,153	-	-	-	-	11,153
149,636	(80,278)	(4,661)	(545)	-	29,382
5,413	(57,596)	(51,152)	(66,553)	(6,234)	442,031
-	-	-	-	-	-
-	-	-	-	-	40,363
167	(66,462)	79,513	86,096	6,213	117,377
936	(172,698)	22,309	189,069	30,438	128,633
(43,721)	(1,024,224)	69,206	9,198	2,860	(1,256,359)
-	(6,858)	-	-	-	(6,858)
-	-	-	-	-	17,733
-	-	6,000	-	-	(10,665)
<u>13,639</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(49,481)</u>
<u>148,223</u>	<u>(1,408,116)</u>	<u>235,727</u>	<u>217,265</u>	<u>33,277</u>	<u>1,440,570</u>
<u>\$ 511,942</u>	<u>\$ (1,465,682)</u>	<u>\$ (587,301)</u>	<u>\$ 90,943</u>	<u>\$ (702,210)</u>	<u>\$ (2,651,125)</u>
\$ -	\$ -	\$ 2,526,401	\$ -	\$ -	\$ 2,526,401
-	4	190	-	119	10,339

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