

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2006

	Central Printing	Office of Fleet Management	Information Systems	Radio Shop
Cash flows from operating activities:				
Receipts from customers and users	\$ -	\$ 17,894,782	\$ 16,888,939	\$ 4,669,893
Payments to suppliers	(94,852)	(13,325,338)	(3,194,298)	(2,279,982)
Payments to employees	-	(5,061,264)	(8,754,097)	(891,561)
Net cash provided by (used in) operating activities	<u>(94,852)</u>	<u>(491,820)</u>	<u>4,940,544</u>	<u>1,498,350</u>
Cash flows from noncapital financing activities:				
Transfers in	-	8,926,668	600,080	-
Transfers out	-	(106,923)	(2,707,701)	(25,745)
Increase (decrease) in due to other funds of the primary government	-	-	-	-
Interest paid	-	-	-	-
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>8,819,745</u>	<u>(2,107,621)</u>	<u>(25,745)</u>
Cash flows from capital and related financing activities:				
Acquisition of capital assets	-	(9,339,881)	(7,342)	(1,715,169)
Proceeds from the sale of capital assets	-	625,623	-	-
Other receipts (payments)	-	300	-	-
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>(8,713,958)</u>	<u>(7,342)</u>	<u>(1,715,169)</u>
Cash flows from investing activities:				
Decrease (increase) in investments	50,599	600,197	(1,045,249)	994,025
Interest on investments	203	87,137	21,862	190,233
Net cash provided by (used in) investing activities	<u>50,802</u>	<u>687,334</u>	<u>(1,023,387)</u>	<u>1,184,258</u>
Net changes in cash and cash equivalents	(44,050)	301,301	1,802,194	941,694
Cash and cash equivalents at beginning of year	<u>44,050</u>	<u>1,564,458</u>	<u>226,979</u>	<u>3,070,222</u>
Cash and cash equivalents at end of year	<u>\$ -</u>	<u>\$ 1,865,759</u>	<u>\$ 2,029,173</u>	<u>\$ 4,011,916</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, 2006

School Self Insurance	General Government Self Insurance	School Professional Employees' Insurance	Employees' Medical Benefit	Injured On Duty	School Central Storeroom	Metro Postal Service
\$ - (638,839)	\$ 5,167,861 (3,714,050)	\$ 57,584,186 (55,085,270)	\$ 47,342,454 (48,968,437)	\$ - (9,759,247)	\$ 911,842 (760,361)	\$ 901,753 (529,923)
-	-	-	-	-	(909,634)	(250,588)
(638,839)	1,453,811	2,498,916	(1,625,983)	(9,759,247)	(758,153)	121,242
500,000 (20,004)	224,083 (1,670,198)	-	1,997,283 (10,300,000)	18,045,500	350,755	-
-	-	-	-	(5,072,572)	325,106	-
-	-	-	-	-	(4,743)	-
479,996	(1,446,115)	-	(8,302,717)	12,972,928	671,118	(4,316)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
31,909	24,407	-	-	-	-	-
31,909	24,407	-	-	-	-	-
514,814 98,751	3,117,322 699,407	1,386,602 453,462	6,790,249 642,440	(1,223,252)	21,036	(17,607)
-	-	-	-	-	-	6,062
613,565	3,816,729	1,840,064	7,432,689	(1,223,252)	21,036	(11,545)
486,631	3,848,832	4,338,980	(2,496,011)	1,990,429	(65,999)	105,381
1,630,521	11,017,740	8,240,274	10,232,328	-	65,999	98,572
<u>\$ 2,117,152</u>	<u>\$ 14,866,572</u>	<u>\$ 12,579,254</u>	<u>\$ 7,736,317</u>	<u>\$ 1,990,429</u>	<u>\$ -</u>	<u>\$ 203,953</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, 2006

	Real Property Services	Treasury Management	Technology Revolving	Human Resources
Cash flows from operating activities:				
Receipts from customers and users	\$ 1,222,154	\$ 1,177,424	\$ 1,548,497	\$ 5,948,084
Payments to suppliers	(565,952)	(651,260)	(3,972,025)	(2,127,370)
Payments to employees	(1,291,227)	(831,490)	-	(4,024,160)
Net cash provided by (used in) operating activities	(635,025)	(305,326)	(2,423,528)	(203,446)
Cash flows from noncapital financing activities:				
Transfers in	-	-	2,638,479	-
Transfers out	(392,695)	(10,507)	(600,080)	(73,441)
Increase (decrease) in due to other funds of the primary government	46,738	272,159	-	-
Interest paid	-	(4,684)	-	(1,532)
Net cash provided by (used in) noncapital financing activities	(345,957)	256,968	2,038,399	(74,973)
Cash flows from capital and related financing activities:				
Acquisition of capital assets	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Other receipts (payments)	-	-	-	-
Net cash provided by (used in) capital and related financing activities	-	-	-	-
Cash flows from investing activities:				
Decrease (increase) in investments	514,965	25,852	239,094	214,592
Interest on investments	17,711	-	36	-
Net cash provided by (used in) investing activities	532,676	25,852	239,130	214,592
Net changes in cash and cash equivalents	(448,306)	(22,506)	(145,999)	(63,827)
Cash and cash equivalents at beginning of year	448,306	22,506	286,746	342,318
Cash and cash equivalents at end of year	\$ -	\$ -	\$ 140,747	\$ 278,491

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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, 2006

Finance Services	General Services	School Print Shop	Total Internal Service Funds
\$ 8,375,060	\$ 16,261,353	\$ 738,281	\$ 186,632,563
(1,505,568)	(10,669,325)	(306,299)	(158,148,396)
(6,347,133)	(4,019,183)	(423,686)	(32,804,023)
<u>522,359</u>	<u>1,572,845</u>	<u>8,296</u>	<u>(4,319,856)</u>
-	225,200	-	33,508,048
(66,805)	(50,920)	-	(16,029,335)
-	(1,685,630)	-	(6,114,199)
-	(64,688)	-	(75,647)
<u>(66,805)</u>	<u>(1,576,038)</u>	<u>-</u>	<u>11,288,867</u>
-	(7,170)	-	(11,069,562)
-	-	-	625,623
-	-	-	56,616
<u>-</u>	<u>(7,170)</u>	<u>-</u>	<u>(10,387,323)</u>
(146,859)	-	(3,996)	12,032,384
3,271	10,613	1,928	2,233,116
<u>(143,588)</u>	<u>10,613</u>	<u>(2,068)</u>	<u>14,265,500</u>
311,966	250	6,228	10,847,188
103,315	-	-	37,394,334
<u>\$ 415,281</u>	<u>\$ 250</u>	<u>\$ 6,228</u>	<u>\$ 48,241,522</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, 2006

	Central Printing	Office of Fleet Management	Information Systems	Radio Shop
Reconciliation of operating income to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ -	\$ (13,807,663)	\$ 2,828,626	\$ 1,353,996
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	-	11,245,429	574,498	90,881
Changes in assets and liabilities:				
Accounts receivable	-	(3,864)	34,050	46,261
Due from other funds of the primary government	-	3,765,492	(747,461)	92,457
Due from component units	-	2,817	64,984	658
Inventories of supplies	-	(366,628)	-	26,639
Other current assets	-	-	(18)	-
Accounts payable	-	(213,826)	538,835	194,181
Accrued payroll	-	5,194	53,263	1,579
Claims payable	-	-	-	-
Due to other funds of the primary government	(94,852)	(1,118,771)	1,593,767	(308,302)
Other current liabilities	-	-	-	-
Total adjustments	(94,852)	13,315,843	2,111,918	144,354
Net cash provided by (used in) operating activities	\$ (94,852)	\$ (491,820)	\$ 4,940,544	\$ 1,498,350
<u>Non-Cash Capital, Financing and Investing Activities:</u>				
Increase (decrease) in fair value of investments	\$ -	\$ 5,326	\$ (32)	\$ 9,689

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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, 2006

School Self Insurance	General Government Self Insurance	School Professional Employees' Insurance	Employees' Medical Benefit	Injured On Duty	School Central Storeroom	Metro Postal Service
\$ (83,880)	\$ 590,785	\$ 1,160,387	\$ (1,520,260)	\$ (12,617,260)	\$ (403,475)	\$ 107,231
-	-	-	-	-	-	3,503
-	-	108,820	18,803	1,552	-	-
-	(866)	(767,992)	(537,098)	-	(468,193)	(7,594)
-	-	-	-	-	-	290
-	-	-	-	-	36,144	-
-	-	-	-	-	-	(8,311)
(4,637)	4,751	1,471,527	854,135	252,626	3,847	54,129
-	-	-	-	-	94,235	5,414
(549,753)	939,022	525,000	(635,000)	2,452,992	-	-
(569)	(79,881)	1,174	193,437	150,843	(20,711)	(33,420)
-	-	-	-	-	-	-
(554,959)	863,026	1,338,529	(105,723)	2,858,013	(354,678)	14,011
\$ (638,839)	\$ 1,453,811	\$ 2,498,916	\$ (1,625,983)	\$ (9,759,247)	\$ (758,153)	\$ 121,242
\$ 4,734	\$ 33,308	\$ 15,678	\$ 29,667	\$ -	\$ 2	\$ 338

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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, 2006

	Real Property Services	Treasury Management	Technology Revolving	Human Resources
Reconciliation of operating income to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ 348,270	\$ 11,686	\$ (2,357,413)	\$ (151,937)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	1,068	5,716	279	-
Changes in assets and liabilities:				
Accounts receivable	9,262	72,376	8,393	-
Due from other funds of the primary government	(628,513)	(92,053)	565,018	(298,260)
Due from component units	-	-	-	-
Inventories of supplies	-	-	-	-
Other current assets	-	(96,896)	-	(1,797)
Accounts payable	(3,275)	12,402	(664,906)	298,843
Accrued payroll	5,784	7,821	-	7,802
Claims payable	-	-	-	-
Due to other funds of the primary government	(367,621)	(146,605)	25,101	(58,097)
Other current liabilities	-	(79,773)	-	-
Total adjustments	(983,295)	(317,012)	(66,115)	(51,509)
Net cash provided by (used in) operating activities	\$ (635,025)	\$ (305,326)	\$ (2,423,528)	\$ (203,446)

Non-Cash Capital, Financing and Investing Activities:

Increase (decrease) in fair value of investments	\$ 1,171	\$ -	\$ (165)	\$ 178
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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, 2006

Finance Services	General Services	School Print Shop	Total Internal Service Funds
<u>\$ 223,655</u>	<u>\$ (1,269,139)</u>	<u>\$ 54,830</u>	<u>\$ (25,531,561)</u>
47,870	958	-	11,970,202
-	(1,164)	-	294,489
251,938	2,329,245	(62,638)	3,393,482
(90)	170	-	68,829
-	165	-	(303,680)
-	-	-	(107,022)
(21,492)	431,493	6,296	3,214,929
112,379	117,399	2,875	413,745
-	-	-	2,732,261
(91,901)	(36,282)	6,933	(385,757)
<u>-</u>	<u>-</u>	<u>-</u>	<u>(79,773)</u>
<u>298,704</u>	<u>2,841,984</u>	<u>(46,534)</u>	<u>21,211,705</u>
<u>\$ 522,359</u>	<u>\$ 1,572,845</u>	<u>\$ 8,296</u>	<u>\$ (4,319,856)</u>
\$ 230	\$ 367	\$ 34	\$ 100,525

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