

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS

For the Year Ended June 30, 2007

	Nashville Convention Center	Board of Fair Commissioners	Farmers Market
Cash flows from operating activities:			
Receipts from customers and users	\$ 5,593,951	\$ 3,861,221	\$ 864,931
Payments to suppliers	(3,502,240)	(2,260,184)	(524,305)
Payments to employees	(2,687,322)	(1,326,455)	(391,314)
Net cash provided by (used in) operating activities	<u>(595,611)</u>	<u>274,582</u>	<u>(50,688)</u>
Cash flows from noncapital financing activities:			
Transfers in	1,406,000	-	258,000
Transfers out	(72,978)	(113,291)	(29,249)
Advances from other funds of the primary government	-	-	-
Payments to other funds of the primary government	-	-	-
Interest paid	-	-	-
Net cash provided by (used in) noncapital financing activities	<u>1,333,022</u>	<u>(113,291)</u>	<u>228,751</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(381,376)	(1,414,368)	(99,481)
Payments on borrowings	-	-	(160,000)
Interest paid	-	-	(99,665)
Net cash provided by (used in) capital and related financing activities	<u>(381,376)</u>	<u>(1,414,368)</u>	<u>(359,146)</u>
Cash flows from investing activities:			
Decrease (increase) in pooled investments	907,313	1,892,399	180,381
Interest on investments	99,747	210,744	19,167
Net cash provided by (used in) investing activities	<u>1,007,060</u>	<u>2,103,143</u>	<u>199,548</u>
Net changes in cash and cash equivalents	1,363,095	850,066	18,465
Cash and cash equivalents at beginning of year	1,416,868	3,012,598	281,488
Cash and cash equivalents at end of year	<u>\$ 2,779,963</u>	<u>\$ 3,862,664</u>	<u>\$ 299,953</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, 2007

Police Secondary Employment	Surplus Property Auction	Municipal Auditorium	Police Impound	School Community Education	Total Nonmajor Enterprise Funds
\$ 1,507,622	\$ 1,145,323	\$ 1,182,288	\$ 2,896,369	\$ 162,173	\$ 17,213,878
(127,565)	(286,790)	(932,671)	(892,036)	(118,262)	(8,644,053)
(1,212,237)	(382,605)	(764,512)	(1,108,447)	(777,183)	(8,650,075)
167,820	475,928	(514,895)	895,886	(733,272)	(80,250)
-	-	848,882	-	965,436	3,478,318
(356,225)	(130,100)	(45,626)	(371,900)	(22,300)	(1,141,669)
145,562	63,968	-	1,964,186	-	2,173,716
-	(411,355)	-	(2,378,714)	-	(2,790,069)
(9,122)	(1,221)	-	(111,858)	-	(122,201)
(219,785)	(478,708)	803,256	(898,286)	943,136	1,598,095
-	-	-	-	-	(1,895,225)
-	-	-	-	-	(160,000)
-	-	-	-	-	(99,665)
-	-	-	-	-	(2,154,890)
23,158	-	74,853	-	122,872	3,200,976
-	-	15,725	-	22,399	367,782
23,158	-	90,578	-	145,271	3,568,758
(28,807)	(2,780)	378,939	(2,400)	355,135	2,931,713
36,100	7,249	116,685	2,400	191,539	5,064,927
\$ 7,293	\$ 4,469	\$ 495,624	\$ -	\$ 546,674	\$ 7,996,640

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS (CONTINUED)

For the Year Ended June 30, 2007

	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)	\$ (1,983,188)	\$ (202,098)	\$ (189,774)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	1,280,953	410,733	129,365
Provision for doubtful accounts	(6,650)	-	-
Changes in assets and liabilities:			
Accounts receivable	(51,925)	(12,986)	-
Due from other funds of the primary government	-	(64)	(44)
Due from component units	-	-	-
Other current assets	-	6,156	-
Accounts payable	(252,636)	58,678	3,929
Accrued payroll	(13,553)	14,571	5,313
Due to other funds of the primary government	26,480	5,251	1,831
Due to component units	-	-	-
Customer deposits	104,969	885	(1,308)
Unearned revenue	299,939	(6,544)	-
Other current liabilities	-	-	-
Total adjustments	1,387,577	476,680	139,086
Net cash provided by (used in) operating activities	\$ (595,611)	\$ 274,582	\$ (50,688)
<u>Non-Cash Capital, Financing and Investing Activities:</u>			
Transfer of capital assets to other funds	\$ -	\$ -	\$ -
Increase (decrease) in fair value of investments	3,751	8,101	791

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COMBINING STATEMENT OF CASH FLOW
NONMAJOR ENTERPRISE FUNDS (CONTINUED)

For the Year Ended June 30, 2007

Police Secondary Employment	Surplus Property Auction	Municipal Auditorium	Police Impound	School Community Education	Total Nonmajor Enterprise Funds
<u>\$ 417,172</u>	<u>\$ (27,177)</u>	<u>\$ (803,198)</u>	<u>\$ 833,524</u>	<u>\$ (758,824)</u>	<u>\$ (2,713,563)</u>
-	-	128,431	-	-	1,949,482
(7,416)	-	-	-	-	(14,066)
(139,128)	92,790	(49,934)	545	-	(160,638)
-	58,137	51,152	66,553	6,234	181,968
-	-	-	(43,920)	-	(43,920)
-	-	-	-	-	6,156
167	(7,975)	48,710	(2,513)	5,710	(145,930)
2,034	(5,852)	6,955	16,233	8,655	34,356
(111,079)	365,605	98,239	25,464	4,953	416,744
-	400	-	-	-	400
-	-	-	-	-	104,546
-	-	4,750	-	-	298,145
<u>6,070</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,070</u>
<u>(249,352)</u>	<u>503,105</u>	<u>288,303</u>	<u>62,362</u>	<u>25,552</u>	<u>2,633,313</u>
<u>\$ 167,820</u>	<u>\$ 475,928</u>	<u>\$ (514,895)</u>	<u>\$ 895,886</u>	<u>\$ (733,272)</u>	<u>\$ (80,250)</u>
\$ -	\$ -	\$ (17,497)	\$ -	\$ -	\$ (17,497)
41	70	209	-	414	13,377

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