

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2007

	Office of Fleet Management	Information Systems	Radio Shop
Cash flows from operating activities:			
Receipts from customers and users	\$ 16,294,552	\$ 24,003,730	\$ 2,552,878
Payments to suppliers	(12,499,241)	(8,189,324)	(2,639,473)
Payments to employees	(5,475,387)	(8,899,996)	(904,726)
Net cash provided by (used in) operating activities	<u>(1,680,076)</u>	<u>6,914,410</u>	<u>(991,321)</u>
Cash flows from noncapital financing activities:			
Transfers in	14,299,394	2,261,300	-
Transfers out	(2,725)	(6,593,425)	-
Advances from other funds of the primary government	-	-	-
Payments to other funds of the primary government	-	-	-
Interest paid	-	-	-
Other receipts (payments)	263,350	-	-
Net cash provided by (used in) noncapital financing activities	<u>14,560,019</u>	<u>(4,332,125)</u>	<u>-</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(14,215,395)	(1,901,426)	(436,024)
Proceeds from the sale of capital assets	299,413	-	-
Net cash provided by (used in) capital and related financing activities	<u>(13,915,982)</u>	<u>(1,901,426)</u>	<u>(436,024)</u>
Cash flows from investing activities:			
Decrease (increase) in pooled investments	1,196,879	1,297,825	2,532,706
Interest on investments	65,854	166,520	297,514
Net cash provided by (used in) investing activities	<u>1,262,733</u>	<u>1,464,345</u>	<u>2,830,220</u>
Net changes in cash and cash equivalents	226,694	2,145,204	1,402,875
Cash and cash equivalents at beginning of year	<u>1,865,759</u>	<u>2,029,173</u>	<u>4,011,916</u>
Cash and cash equivalents at end of year	<u>\$ 2,092,453</u>	<u>\$ 4,174,377</u>	<u>\$ 5,414,791</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, 2007

School Self Insurance	General Government Self Insurance	School Professional Employees' Insurance	Employees' Medical Benefit	Injured On Duty	School Central Storeroom	Metro Postal Service
\$ -	\$ 17,149,485	\$ 58,648,021	\$ 50,171,863	\$ -	\$ 1,835,182	\$ 1,005,825
(549,067)	(2,646,157)	(59,997,068)	(51,678,898)	(13,139,820)	(853,600)	(731,617)
-	-	-	-	-	(935,465)	(268,279)
(549,067)	14,503,328	(1,349,047)	(1,507,035)	(13,139,820)	46,117	5,929
500,000	226,879	-	1,515,494	11,817,300	-	-
(20,004)	(12,587,300)	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
53,948	13,848	-	-	-	-	-
533,944	(12,346,573)	-	1,515,494	11,817,300	-	-
-	-	-	-	-	-	-
-	-	-	-	-	3,796	-
-	-	-	-	-	3,796	-
1,358,147	9,534,617	8,054,371	4,956,832	1,223,252	-	130,835
163,786	1,405,187	840,224	671,357	154,886	-	15,042
1,521,933	10,939,804	8,894,595	5,628,189	1,378,138	-	145,877
1,506,810	13,096,559	7,545,548	5,636,648	55,618	49,913	151,806
2,117,152	14,866,572	12,579,254	7,736,317	1,990,429	-	203,953
\$ 3,623,962	\$ 27,963,131	\$ 20,124,802	\$ 13,372,965	\$ 2,046,047	\$ 49,913	\$ 355,759

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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, 2007

	Real Property Services	Treasury Management	Technology Revolving	Human Resources
Cash flows from operating activities:				
Receipts from customers and users	\$ 2,894,209	\$ 1,542,561	\$ 1,718,379	\$ 7,369,283
Payments to suppliers	(302,923)	(445,376)	(4,359,980)	(2,172,849)
Payments to employees	(1,314,870)	(685,830)	-	(3,996,046)
Net cash provided by (used in) operating activities	1,276,416	411,355	(2,641,601)	1,200,388
Cash flows from noncapital financing activities:				
Transfers in	-	-	3,089,981	-
Transfers out	(225)	(338,900)	(359,874)	(150)
Advances from other funds of the primary government	(46,738)	-	-	-
Payments to other funds of the primary government	-	-	-	-
Interest paid	-	(15,088)	-	-
Other receipts (payments)	-	-	-	-
Net cash provided by (used in) noncapital financing activities	(46,963)	(353,988)	2,730,107	(150)
Cash flows from capital and related financing activities:				
Acquisition of capital assets	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Net cash provided by (used in) capital and related financing activities	-	-	-	-
Cash flows from investing activities:				
Decrease (increase) in pooled investments	-	-	90,289	178,625
Interest on investments	24,778	-	1,880	34,874
Net cash provided by (used in) investing activities	24,778	-	92,169	213,499
Net changes in cash and cash equivalents	1,254,231	57,367	180,675	1,413,737
Cash and cash equivalents at beginning of year	-	-	140,747	278,491
Cash and cash equivalents at end of year	\$ 1,254,231	\$ 57,367	\$ 321,422	\$ 1,692,228

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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, 2007

Finance Services	General Services	School Print Shop	Total Internal Service Funds
\$ 9,127,277	\$ 22,303,697	\$ 952,414	\$ 217,569,356
(1,826,975)	(13,602,414)	(491,087)	(176,125,869)
(6,913,757)	(5,420,269)	(434,849)	(35,249,474)
<u>386,545</u>	<u>3,281,014</u>	<u>26,478</u>	<u>6,194,013</u>
-	736,744	-	34,447,092
(1,125)	(1,677,200)	-	(21,580,928)
-	719,086	-	672,348
-	(2,887,450)	-	(2,887,450)
-	(144,486)	(605)	(160,179)
(428)	-	-	330,718
<u>(1,553)</u>	<u>(3,253,306)</u>	<u>(605)</u>	<u>10,821,601</u>
-	(68,151)	-	(16,620,996)
-	-	-	303,209
<u>-</u>	<u>(68,151)</u>	<u>-</u>	<u>(16,317,787)</u>
265,535	-	3,996	30,823,909
13,543	40,193	86	3,895,724
<u>279,078</u>	<u>40,193</u>	<u>4,082</u>	<u>34,719,633</u>
664,070	(250)	29,955	35,417,460
415,281	250	6,228	48,241,522
<u>\$ 1,079,351</u>	<u>\$ -</u>	<u>\$ 36,183</u>	<u>\$ 83,658,982</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, 2007

	Office of Fleet Management	Information Systems	Radio Shop
Reconciliation of operating income to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (13,878,900)	\$ 7,190,216	\$ (1,140,065)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	12,216,556	336,331	264,480
Changes in assets and liabilities:			
Accounts receivable	10,238	(19,923)	(58,578)
Due from other funds of the primary government	(1,021,848)	1,072,643	206,767
Due from component units	-	(2,041)	-
Inventories of supplies	143,414	-	(102,889)
Other current assets	-	27,130	-
Accounts payable	779,283	981,072	(168,746)
Accrued payroll	64,811	(29,237)	4,423
Claims payable	-	-	-
Due to other funds of the primary government	6,370	(2,641,781)	3,287
Total adjustments	12,198,824	(275,806)	148,744
Net cash provided by (used in) operating activities	\$ (1,680,076)	\$ 6,914,410	\$ (991,321)
<u>Non-Cash Capital, Financing and Investing Activities:</u>			
Transfer of capital assets from other funds	\$ -	\$ 10,460	\$ -
Increase (decrease) in fair value of investments	2,498	5,515	11,315

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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, 2007

School Self Insurance	General Government Self Insurance	School Professional Employees' Insurance	Employees' Medical Benefit	Injured On Duty	School Central Storeroom	Metro Postal Service
\$ (287,434)	\$ 9,926,968	\$ (3,432,186)	\$ (1,336,046)	\$ (11,245,373)	\$ (132,662)	\$ (54,606)
-	-	-	-	-	-	-
-	-	(4,717)	(5,803)	-	-	166
-	(2,948)	1,337,742	436,295	(2,704,325)	452,241	(7,860)
-	-	-	-	-	-	179
-	-	-	-	-	49,789	-
-	-	-	-	-	-	67,453
21,807	504,252	483,774	(582,044)	1,050,440	19,202	(1,485)
-	-	-	-	-	(18,438)	2,146
(283,440)	1,362,108	265,944	174,000	(268,999)	-	-
-	2,712,948	396	(193,437)	28,437	(324,015)	(64)
(261,633)	4,576,360	2,083,139	(170,989)	(1,894,447)	178,779	60,535
\$ (549,067)	\$ 14,503,328	\$ (1,349,047)	\$ (1,507,035)	\$ (13,139,820)	\$ 46,117	\$ 5,929
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5,951	52,609	27,389	19,250	-	-	558

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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, 2007

	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)	\$ 587,189	\$ 353,988	\$ (2,804,832)	\$ 833,400
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	91	971	-	-
Changes in assets and liabilities:				
Accounts receivable	-	(3,497)	(3,575)	-
Due from other funds of the primary government	614,554	265,850	291,029	198,654
Due from component units	-	(2,475)	-	-
Inventories of supplies	-	-	-	-
Other current assets	-	89,389	-	1,797
Accounts payable	(2,683)	(11,390)	(111,081)	142,572
Accrued payroll	16,667	(8,609)	-	43,269
Claims payable	-	-	-	-
Due to other funds of the primary government	60,598	(272,872)	(13,142)	(19,304)
Total adjustments	689,227	57,367	163,231	366,988
Net cash provided by (used in) operating activities	<u>\$ 1,276,416</u>	<u>\$ 411,355</u>	<u>\$ (2,641,601)</u>	<u>\$ 1,200,388</u>
<u>Non-Cash Capital, Financing and Investing Activities:</u>				
Transfer of capital assets from other funds	\$ -	\$ -	\$ -	\$ -
Increase (decrease) in fair value of investments	978	-	581	183

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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, 2007

Finance Services	General Services	School Print Shop	Total Internal Service Funds
<u>\$ 234,515</u>	<u>\$ 1,345,339</u>	<u>\$ 107,472</u>	<u>\$ (13,733,017)</u>
44,948	6,596	15,855	12,885,828
-	1,373	-	(84,316)
(2,926)	99,792	(128,562)	1,107,098
251	-	-	(4,086)
-	250	-	90,564
-	-	-	185,769
26,133	(80,698)	25,195	3,075,603
95,742	165,578	5,715	342,067
-	-	-	1,249,613
<u>(12,118)</u>	<u>1,742,784</u>	<u>803</u>	<u>1,078,890</u>
<u>152,030</u>	<u>1,935,675</u>	<u>(80,994)</u>	<u>19,927,030</u>
<u>\$ 386,545</u>	<u>\$ 3,281,014</u>	<u>\$ 26,478</u>	<u>\$ 6,194,013</u>
\$ -	\$ -	\$ 119,302	\$ 129,762
376	817	44	128,064

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