

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS

For the Year Ended June 30, 2008

	Nashville Convention Center	Board of Fair Commissioners	Farmers Market
Cash flows from operating activities:			
Receipts from customers and users	\$ 5,835,567	\$ 3,601,392	\$ 862,663
Payments to suppliers	(3,376,025)	(2,547,622)	(561,687)
Payments to employees	(2,891,708)	(1,452,920)	(383,595)
Net cash provided by (used in) operating activities	<u>(432,166)</u>	<u>(399,150)</u>	<u>(82,619)</u>
Cash flows from noncapital financing activities:			
Transfers in	1,524,669	-	2,036,455
Transfers out	(77,021)	(112,866)	(27,221)
Payments to other funds of the primary government	-	-	-
Interest paid	-	-	-
Net cash provided by (used in) noncapital financing activities	<u>1,447,648</u>	<u>(112,866)</u>	<u>2,009,234</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(1,377,554)	(565,562)	(1,727,736)
Payments on borrowings	-	-	(165,000)
Interest paid	-	-	(91,105)
Net cash provided by (used in) capital and related financing activities	<u>(1,377,554)</u>	<u>(565,562)</u>	<u>(1,983,841)</u>
Cash flows from investing activities:			
Interest on investments	<u>94,117</u>	<u>136,928</u>	<u>10,451</u>
Net cash provided by (used in) investing activities	<u>94,117</u>	<u>136,928</u>	<u>10,451</u>
Net changes in cash and cash equivalents	(267,955)	(940,650)	(46,775)
Cash and cash equivalents at beginning of year	<u>2,779,963</u>	<u>3,862,664</u>	<u>299,953</u>
Cash and cash equivalents at end of year	<u>\$ 2,512,008</u>	<u>\$ 2,922,014</u>	<u>\$ 253,178</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, 2008

Police Secondary Employment	Surplus Property Auction	Municipal Auditorium	Police Impound	School Community Education	Total Nonmajor Enterprise Funds
\$ 1,283,583	\$ 1,139,313	\$ 1,289,989	\$ 2,574,365	\$ 229,212	\$ 16,816,084
(48,232)	(91,024)	(1,231,511)	(805,204)	(140,361)	(8,801,666)
(925,557)	(418,952)	(787,269)	(1,078,555)	(1,011,321)	(8,949,877)
<u>309,794</u>	<u>629,337</u>	<u>(728,791)</u>	<u>690,606</u>	<u>(922,470)</u>	<u>(935,459)</u>
-	-	644,967	-	960,887	5,166,978
(237,021)	(28,880)	(48,050)	(409,308)	(57,750)	(998,117)
(77,017)	(63,968)	-	(202,434)	-	(343,419)
(3,049)	(2,495)	-	(78,864)	-	(84,408)
<u>(317,087)</u>	<u>(95,343)</u>	<u>596,917</u>	<u>(690,606)</u>	<u>903,137</u>	<u>3,741,034</u>
-	-	(149,768)	-	-	(3,820,620)
-	-	-	-	-	(165,000)
-	-	-	-	-	(91,105)
<u>-</u>	<u>-</u>	<u>(149,768)</u>	<u>-</u>	<u>-</u>	<u>(4,076,725)</u>
-	-	43,608	-	25,308	310,412
-	-	43,608	-	25,308	310,412
(7,293)	533,994	(238,034)	-	5,975	(960,738)
<u>7,293</u>	<u>4,469</u>	<u>495,624</u>	<u>-</u>	<u>546,674</u>	<u>7,996,640</u>
<u>\$ -</u>	<u>\$ 538,463</u>	<u>\$ 257,590</u>	<u>\$ -</u>	<u>\$ 552,649</u>	<u>\$ 7,035,902</u>

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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, 2008

	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)	\$ (1,639,882)	\$ (772,519)	\$ (222,349)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	1,312,438	432,527	130,713
Provision for doubtful accounts	(32,065)	-	-
Changes in assets and liabilities:			
Accounts receivable	36,360	37,196	-
Due from other funds of the primary government	-	64	44
Other current assets	-	(6,850)	-
Accounts payable	212,672	(33,945)	16,030
Accrued payroll	14,145	(9,970)	(2,756)
Due to other funds of the primary government	(171,479)	(9,048)	(4,301)
Due to component units	-	-	-
Customer deposits	-	(30,881)	-
Unearned revenue	(164,355)	(5,724)	-
Other current liabilities	-	-	-
Total adjustments	<u>1,207,716</u>	<u>373,369</u>	<u>139,730</u>
Net cash provided by (used in) operating activities	<u>\$ (432,166)</u>	<u>\$ (399,150)</u>	<u>\$ (82,619)</u>

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COMBINING STATEMENT OF CASH FLOW
NONMAJOR ENTERPRISE FUNDS (CONTINUED)

For the Year Ended June 30, 2008

Police Secondary Employment	Surplus Property Auction	Municipal Auditorium	Police Impound	School Community Education	Total Nonmajor Enterprise Funds
<u>\$ 212,347</u>	<u>\$ 85,606</u>	<u>\$ (772,888)</u>	<u>\$ 825,087</u>	<u>\$ (949,876)</u>	<u>\$ (3,234,474)</u>
-	-	136,822	-	-	2,012,500
(2,440)	-	-	-	-	(34,505)
131,560	19,000	16,962	-	-	241,078
(8,149)	(1,000)	-	(37,028)	(13,884)	(59,953)
-	-	-	-	-	(6,850)
(236)	(3,540)	36,051	(22,247)	(9,484)	195,301
2,544	(2,795)	23,868	(43,897)	10,377	(8,484)
(19,666)	529,387	(163,973)	(31,309)	40,308	169,919
-	2,679	-	-	-	2,679
-	-	-	-	-	(30,881)
-	-	(5,633)	-	-	(175,712)
(6,166)	-	-	-	89	(6,077)
<u>97,447</u>	<u>543,731</u>	<u>44,097</u>	<u>(134,481)</u>	<u>27,406</u>	<u>2,299,015</u>
<u>\$ 309,794</u>	<u>\$ 629,337</u>	<u>\$ (728,791)</u>	<u>\$ 690,606</u>	<u>\$ (922,470)</u>	<u>\$ (935,459)</u>

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