

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2009

	Office of Fleet Management	Information Systems	Radio Shop
Cash flows from operating activities:			
Receipts from customers and users	\$ 18,680,628	\$ 20,539,200	\$ 3,121,111
Payments to suppliers	(13,966,415)	(5,347,767)	(1,969,470)
Payments to employees	(5,402,158)	(9,427,813)	(1,028,548)
Other receipts (payments)	261,040	-	-
Net cash provided by (used in) operating activities	<u>(426,905)</u>	<u>5,763,620</u>	<u>123,093</u>
Cash flows from noncapital financing activities:			
Transfers in	10,561,961	1,030,605	37,300
Transfers out	-	(5,960,700)	-
Advances from other funds of the primary government	-	-	-
Payments to other funds of the primary government	(635,091)	-	-
Interest paid	(34,441)	-	-
Net cash provided by (used in) noncapital financing activities	<u>9,892,429</u>	<u>(4,930,095)</u>	<u>37,300</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(9,921,361)	(859,218)	(985,000)
Proceeds from the sale of property	826,394	-	399
Net cash provided by (used in) capital and related financing activities	<u>(9,094,967)</u>	<u>(859,218)</u>	<u>(984,601)</u>
Cash flows from investing activities:			
Interest on investments	-	64,275	54,854
Net cash provided by (used in) investing activities	<u>-</u>	<u>64,275</u>	<u>54,854</u>
Net changes in cash and cash equivalents	370,557	38,582	(769,354)
Cash and cash equivalents at beginning of year	-	4,413,748	3,490,129
Cash and cash equivalents at end of year	<u>\$ 370,557</u>	<u>\$ 4,452,330</u>	<u>\$ 2,720,775</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, 2009

School Self Insurance	General Government Self Insurance	School Professional Employees' Insurance	Employees' Medical Benefit	Injured On Duty	School Central Storeroom	Metro Postal Service
\$ -	\$ 6,142,491	\$ 65,733,867	\$ 166,753,772	\$ 3,140,636	\$ 1,042,074	\$ 1,020,014
(544,612)	(5,742,676)	(71,353,897)	(155,211,070)	(14,699,923)	(529,905)	(649,356)
-	-	(87,710)	(109,580)	-	(641,304)	(217,186)
42,153	(1,643)	(599,929)	-	-	-	-
(502,459)	398,172	(6,307,669)	11,433,122	(11,559,287)	(129,135)	153,472
500,000	497,943	-	2,101,916	10,845,400	-	8,700
(6,668)	(2,056,900)	-	(140,100)	-	-	-
-	-	-	-	-	129,135	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
493,332	(1,558,957)	-	1,961,816	10,845,400	129,135	8,700
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
63,776	354,703	188,405	517,686	87,113	-	6,403
63,776	354,703	188,405	517,686	87,113	-	6,403
54,649	(806,082)	(6,119,264)	13,912,624	(626,774)	-	168,575
3,863,072	24,074,024	15,175,895	23,370,079	4,865,104	-	352,018
\$ 3,917,721	\$ 23,267,942	\$ 9,056,631	\$ 37,282,703	\$ 4,238,330	\$ -	\$ 520,593

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, 2009

	Real Property Services	Treasury Management	Technology Revolving	Human Resources
Cash flows from operating activities:				
Receipts from customers and users	\$ 443,880	\$ 1,122,852	\$ 289,472	\$ 362,364
Payments to suppliers	(25,003)	(174,759)	(382,420)	(426,600)
Payments to employees	(50,708)	(647,313)	-	(158,377)
Other receipts (payments)	-	-	-	(274,874)
Net cash provided by (used in) operating activities	368,169	300,780	(92,948)	(497,487)
Cash flows from noncapital financing activities:				
Transfers in	-	13,800	-	-
Transfers out	(236,767)	(319,400)	-	(2,417,324)
Advances from other funds of the primary government	-	-	-	-
Payments to other funds of the primary government	(74,646)	-	-	-
Interest paid	-	(516)	-	-
Net cash provided by (used in) noncapital financing activities	(311,413)	(306,116)	-	(2,417,324)
Cash flows from capital and related financing activities:				
Acquisition of capital assets	-	-	-	-
Proceeds from the sale of property	-	-	-	-
Net cash provided by (used in) capital and related financing activities	-	-	-	-
Cash flows from investing activities:				
Interest on investments	929	-	2,341	42,364
Net cash provided by (used in) investing activities	929	-	2,341	42,364
Net changes in cash and cash equivalents	57,685	(5,336)	(90,607)	(2,872,447)
Cash and cash equivalents at beginning of year	-	93,633	123,371	2,873,844
Cash and cash equivalents at end of year	\$ 57,685	\$ 88,297	\$ 32,764	\$ 1,397

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, 2009

Finance Services	General Services	School Print Shop	Internal Audit	Total Internal Service Funds
\$ (3,690)	\$ 21,276,235	\$ 853,548	\$ -	\$ 310,518,454
(47,385)	(16,738,522)	(291,815)	(64,301)	(288,165,896)
(253,456)	(3,333,573)	(421,960)	(28,279)	(21,807,965)
(111,236)	(179,552)	-	(81,072)	(945,113)
(415,767)	1,024,588	139,773	(173,652)	(400,520)
-	526,962	-	-	26,124,587
(1,016,938)	(2,352,670)	-	(691,403)	(15,198,870)
-	-	-	-	129,135
-	-	-	-	(709,737)
-	-	-	-	(34,957)
(1,016,938)	(1,825,708)	-	(691,403)	10,310,158
-	(99,742)	(47,113)	-	(11,912,434)
-	-	-	-	826,793
-	(99,742)	(47,113)	-	(11,085,641)
18,298	11,197	10,116	12,314	1,434,774
18,298	11,197	10,116	12,314	1,434,774
(1,414,407)	(889,665)	102,776	(852,741)	258,771
1,414,997	1,926,043	533,239	853,145	87,422,341
\$ 590	\$ 1,036,378	\$ 636,015	\$ 404	\$ 87,681,112

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, 2009

	Office of Fleet Management	Information Systems	Radio Shop
Reconciliation of operating income to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (12,998,680)	\$ 5,097,006	\$ (441,809)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	12,376,664	600,693	606,189
Other receipts (payments)	261,040	-	-
Changes in assets and liabilities:			
Accounts receivable	6,468	(30,191)	9,630
Due from other funds of the primary government	814,646	44,941	36,052
Due from component units	-	5,273	-
Inventories of supplies	69,980	-	(41,898)
Other current assets	-	52,733	-
Accounts payable	(1,002,793)	(49,023)	(65,071)
Accrued payroll	21,278	31,764	23,835
Claims payable	-	-	-
Due to other funds of the primary government	24,492	10,424	(3,835)
Other current liabilities	-	-	-
Total adjustments	<u>12,571,775</u>	<u>666,614</u>	<u>564,902</u>
Net cash provided by (used in) operating activities	<u>\$ (426,905)</u>	<u>\$ 5,763,620</u>	<u>\$ 123,093</u>
<u>Non-Cash Capital, Financing and Investing Activities:</u>			
Transfer of capital assets from (to) other funds	\$ -	\$ -	\$ -

The accompanying notes are an integral part of this financial statement.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CASH FLOW
INTERNAL SERVICE FUNDS (CONTINUED)

For the Year Ended June 30, 2009

School Self Insurance	General Government Self Insurance	School Professional Employees' Insurance	Employees' Medical Benefit	Injured On Duty	School Central Storeroom	Metro Postal Service
\$ (925,938)	\$ (1,049,605)	\$ (5,546,140)	\$ 1,255,649	\$ (10,509,255)	\$ (144,293)	\$ (53,550)
-	-	-	-	-	-	-
42,153	(1,643)	(599,929)	-	-	-	-
-	-	(78,238)	963,795	(83)	280	-
-	35,916	(172,429)	7,768,574	-	13,004	(7,782)
-	-	-	-	-	-	(123)
-	-	-	-	-	(34,966)	-
-	-	-	-	-	-	166,025
142,738	(96,166)	295,862	(1,113,704)	(1,284,498)	32,065	49,870
-	(11,402)	-	-	-	1,920	(2,347)
44,227	1,498,686	(207,970)	2,587,000	125,000	-	-
194,361	22,386	1,175	(28,192)	109,549	2,855	1,379
-	-	-	-	-	-	-
423,479	1,447,777	(761,529)	10,177,473	(1,050,032)	15,158	207,022
\$ (502,459)	\$ 398,172	\$ (6,307,669)	\$ 11,433,122	\$ (11,559,287)	\$ (129,135)	\$ 153,472
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2009

	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)	\$ (25,038)	\$ 299,934	\$ (106,957)	\$ (24,775)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	-	-	-	-
Other receipts (payments)	-	-	-	(274,874)
Changes in assets and liabilities:				
Accounts receivable	-	-	2,218	-
Due from other funds of the primary government	443,880	(7,765)	(36,628)	362,364
Due from component units	-	-	-	-
Inventories of supplies	-	-	-	-
Other current assets	-	-	-	(11)
Accounts payable	(3,870)	606	-	(400,830)
Accrued payroll	(46,137)	8,165	48,419	(158,377)
Claims payable	-	-	-	-
Due to other funds of the primary government	(666)	(1,148)	-	(984)
Other current liabilities	-	988	-	-
Total adjustments	393,207	846	14,009	(472,712)
Net cash provided by (used in) operating activities	<u>\$ 368,169</u>	<u>\$ 300,780</u>	<u>\$ (92,948)</u>	<u>\$ (497,487)</u>
<u>Non-Cash Capital, Financing and Investing Activities:</u>				
Transfer of capital assets from (to) other funds	\$ -	\$ -	\$ -	\$ -

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, 2009

Finance Services	General Services	School Print Shop	Internal Audit	Total Internal Service Funds
<u>\$ (25,188)</u>	<u>\$ 1,610,964</u>	<u>\$ 43,239</u>	<u>\$ (13,601)</u>	<u>\$ (23,558,037)</u>
-	28,830	19,378	-	13,631,754
(111,236)	(179,552)	-	(81,072)	(945,113)
-	19,732	1,224	-	894,835
(3,690)	(150,313)	92,061	-	9,232,831
-	-	-	-	5,150
-	-	-	-	(6,884)
-	-	(4,152)	-	214,595
(11,445)	(137,354)	(12,477)	(2,999)	(3,659,089)
(253,456)	(32,138)	2,203	(28,279)	(394,552)
-	-	-	-	4,046,943
(10,752)	(135,581)	(1,703)	(47,701)	136,059
-	-	-	-	988
<u>(390,579)</u>	<u>(586,376)</u>	<u>96,534</u>	<u>(160,051)</u>	<u>23,157,517</u>
<u>\$ (415,767)</u>	<u>\$ 1,024,588</u>	<u>\$ 139,773</u>	<u>\$ (173,652)</u>	<u>\$ (400,520)</u>
\$ -	\$ (19,143)	\$ -	\$ (1,651)	\$ (20,794)

The accompanying notes are an integral part of this financial statement.