

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS

For the Year Ended June 30, 2009

	Nashville Convention Center	Board of Fair Commissioners	Farmers Market
Cash flows from operating activities:			
Receipts from customers and users	\$ 3,997,529	\$ 3,476,973	\$ 899,076
Payments to suppliers	(2,861,453)	(2,634,054)	(549,786)
Payments to employees	(2,851,963)	(1,381,925)	(355,146)
Net cash provided by (used in) operating activities	<u>(1,715,887)</u>	<u>(539,006)</u>	<u>(5,856)</u>
Cash flows from noncapital financing activities:			
Transfers in	3,335,235	16,300	1,217,415
Transfers out	(410,260)	(157,248)	(52,656)
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>2,924,975</u>	<u>(140,948)</u>	<u>1,164,759</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(816,921)	(70,439)	(955,215)
Principal payments on borrowings	-	-	(185,000)
Interest paid	-	-	(72,487)
Net cash provided by (used in) capital and related financing activities	<u>(816,921)</u>	<u>(70,439)</u>	<u>(1,212,702)</u>
Cash flows from investing activities:			
Interest on investments	33,945	38,920	2,891
Net cash provided by (used in) investing activities	<u>33,945</u>	<u>38,920</u>	<u>2,891</u>
Net changes in cash and cash equivalents	426,112	(711,473)	(50,908)
Cash and cash equivalents at beginning of year	<u>2,512,008</u>	<u>2,922,014</u>	<u>253,178</u>
Cash and cash equivalents at end of year	<u>\$ 2,938,120</u>	<u>\$ 2,210,541</u>	<u>\$ 202,270</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, 2009

Police Secondary Employment	Surplus Property Auction	Municipal Auditorium	Police Impound	School Community Education	Total Nonmajor Enterprise Funds
\$ 1,122,584	\$ 952,446	\$ 1,322,505	\$ 2,241,060	\$ 150,607	\$ 14,162,780
43,190	(1,053,261)	(888,286)	(698,695)	(121,510)	(8,763,855)
(851,650)	(400,203)	(713,535)	(1,083,251)	(978,104)	(8,615,777)
<u>314,124</u>	<u>(501,018)</u>	<u>(279,316)</u>	<u>459,114</u>	<u>(949,007)</u>	<u>(3,216,852)</u>
-	8,300	1,192,492	-	814,300	6,584,042
(166,770)	(45,156)	(66,000)	(409,008)	(43,872)	(1,350,970)
-	3,008	-	-	-	3,008
(145,562)	-	-	(22,484)	-	(168,046)
(1,792)	-	-	(27,622)	-	(29,414)
<u>(314,124)</u>	<u>(33,848)</u>	<u>1,126,492</u>	<u>(459,114)</u>	<u>770,428</u>	<u>5,038,620</u>
-	-	(315,591)	-	-	(2,158,166)
-	-	-	-	-	(185,000)
-	2,417	-	-	-	(70,070)
<u>-</u>	<u>2,417</u>	<u>(315,591)</u>	<u>-</u>	<u>-</u>	<u>(2,413,236)</u>
-	-	4,269	-	7,425	87,450
-	-	4,269	-	7,425	87,450
-	(532,449)	535,854	-	(171,154)	(504,018)
-	538,463	257,590	-	552,649	7,035,902
<u>\$ -</u>	<u>\$ 6,014</u>	<u>\$ 793,444</u>	<u>\$ -</u>	<u>\$ 381,495</u>	<u>\$ 6,531,884</u>

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COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS (CONTINUED)

For the Year Ended June 30, 2009

	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)	\$ (1,674,949)	\$ (977,115)	\$ (130,261)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	1,441,288	418,495	127,044
Provision for doubtful accounts	26,400	-	-
Changes in assets and liabilities:			
Accounts receivable	(117,762)	323	(21)
Due from other funds of the primary government	(1,718,921)	-	-
Other current assets	-	(23,404)	-
Accounts payable	(95,948)	(1,359)	(3,848)
Accrued payroll	31,141	11,720	2,290
Due to other funds of the primary government	260,062	(8,225)	(1,060)
Due to component units	-	-	-
Customer deposits	-	43,035	-
Unearned revenue	132,802	(4,183)	-
Other current liabilities	-	1,707	-
Total adjustments	(40,938)	438,109	124,405
Net cash provided by (used in) operating activities	\$ (1,715,887)	\$ (539,006)	\$ (5,856)

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COMBINING STATEMENT OF CASH FLOW  
NONMAJOR ENTERPRISE FUNDS (CONTINUED)

For the Year Ended June 30, 2009

Police Secondary Employment	Surplus Property Auction	Municipal Auditorium	Police Impound	School Community Education	Total Nonmajor Enterprise Funds
<u>\$ 212,368</u>	<u>\$ 132,526</u>	<u>\$ (630,348)</u>	<u>\$ 353,778</u>	<u>\$ (908,988)</u>	<u>\$ (3,622,989)</u>
-	-	155,851	-	-	2,142,678
(28,977)	-	-	-	-	(2,577)
49,258	(2,861)	36,116	-	(372)	(35,319)
8,149	1,000	-	58,811	10,285	(1,640,676)
-	-	-	-	-	(23,404)
562	4,821	(67,151)	(10,478)	1,046	(172,355)
10,969	487	(13,279)	54,649	(14,582)	83,395
34,588	(633,713)	60,543	2,354	(36,307)	(321,758)
-	(3,278)	-	-	-	(3,278)
-	-	-	-	-	43,035
-	-	178,952	-	-	307,571
27,207	-	-	-	(89)	28,825
<u>101,756</u>	<u>(633,544)</u>	<u>351,032</u>	<u>105,336</u>	<u>(40,019)</u>	<u>406,137</u>
<u>\$ 314,124</u>	<u>\$ (501,018)</u>	<u>\$ (279,316)</u>	<u>\$ 459,114</u>	<u>\$ (949,007)</u>	<u>\$ (3,216,852)</u>

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