

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY
COMBINED STATEMENT OF CASH FLOWS
PROPRIETARY AND FIDUCIARY FUND TYPES AND DISCRETELY PRESENTED PROPRIETARY TYPE COMPONENT UNITS

For the Year Ended June 30, 2000

	Proprietary Fund Types		Fiduciary Fund Types
	Enterprise Funds	Internal Service Funds	Non-Expendable Trust
Cash flows from operating activities:			
Operating income (loss)	\$ 46,548,049	\$ 2,748,051	\$ (7,460)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation and amortization	38,715,207	2,985,475	3,269
Amortization of deferred rental income	-	-	-
Provision for bad debt	-	-	-
Loss (gain) on sale of property, plant and equipment	-	-	(63,779)
Interest income	-	-	-
Other nonoperating revenue (expense)	383,728	177,237	-
Changes in assets and liabilities:			
Decrease (increase) in accounts receivable - net	638,087	(70,356)	4,102
Decrease (increase) in due from other funds of the primary government	(3,316)	3,086,153	(3,563)
Decrease (increase) in due from the primary government	-	-	-
Decrease (increase) in due from component units	(95,826)	(1,867)	-
Decrease (increase) in inventories of supplies	196,467	(36,384)	-
Decrease (increase) in other current assets	13,157	(66,186)	-
Decrease (increase) in notes receivable	-	-	-
Decrease (increase) in other non-current assets	-	-	-
Increase (decrease) in accounts payable	(307,946)	617,235	-
Increase (decrease) in accrued payroll	(184,046)	45,498	-
Increase (decrease) in claims payable	-	(2,326,111)	-
Increase (decrease) in due to other funds of the primary government	17,607	(1,802,591)	-
Increase (decrease) in due to the primary government	-	-	-
Increase (decrease) in due to component units	45,811	22	-
Increase (decrease) in customer deposits	47,451	-	-
Increase (decrease) in other current liabilities	318,494	378,438	-
Increase (decrease) in TVA advances	-	-	-
Increase (decrease) in other long-term liabilities	-	-	-
Total adjustments	39,784,875	2,986,563	(59,971)
Net cash provided by (used in) operating activities	86,332,924	5,734,614	(67,431)
Cash flows from noncapital financing activities:			
Extraordinary maintenance and housing assistance	-	-	-
Operating transfers in	1,582,510	878,881	-
Operating transfers out	(883,823)	(3,465,393)	(40,000)
Operating transfers from component units	-	16,000	-
Operating transfers to component units	(79,157)	-	-
Operating transfers from the primary government	-	-	-
Operating transfers to the primary government	-	-	-
Equity transfer	-	(8,856)	38,863
Revenue from other governmental agencies	-	-	-
Net cash provided by (used in) noncapital financing activities	619,530	(2,579,368)	(1,137)

Non-Cash Capital and Related Financing Activities:

The Department of Water and Sewerage Services acquired property, plant and equipment of \$11,918,585 which were recorded as an addition to contributed capital from funds expended by other Government agencies for the construction of portions of the utility plant and land contributed by the Government.
The Radio Shop received donations of property, plant and equipment of \$31,842,835 which were recorded as an addition to contributed capital. General Hospital disposed of net property, plant and equipment of \$30,894 which were recorded as a reduction of contributed capital. The Metropolitan Development and Housing Agency had \$2,371,158 of equity transfers.
The Electric Power Board charged \$5,308,291 to accumulated depreciation representing the cost of retired utility plant and \$96,375 to interest expense for amortization of bond discounts. Also, \$537,150 was charged as amortization of the bond issuance costs.

The accompanying notes following the General Purpose Financial Statements are an integral part of this financial statement

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For the Year Ended June 30, 2000

	Total Primary Government (Memorandum Only)	Proprietary Type Component Units	Total Reporting Entity (Memorandum Only)
	\$ 49,288,640	\$ (171,013,758)	\$ (121,725,118)
41,703,951	65,374,510	107,078,461	
-	8,353	8,353	
-	11,478,729	11,478,729	
-	(1,363,748)	(1,363,748)	
(63,779)	-	(63,779)	
560,965	6,144,737	6,705,702	
571,833	10,028,507	10,600,340	
3,079,274	-	3,079,274	
-	430,373	430,373	
(97,693)	1,125,540	1,027,847	
160,083	(2,484,514)	(2,324,431)	
(53,029)	(246,808)	(299,837)	
-	1,255,367	1,255,367	
-	1,472,579	1,472,579	
309,289	2,232,170	2,541,459	
(138,548)	(15,010,394)	(15,148,942)	
(2,326,111)	-	(2,326,111)	
(1,784,984)	-	(1,784,984)	
-	(766,160)	(766,160)	
45,833	(38,909)	6,924	
47,451	(126,692)	(79,241)	
696,932	(4,785,512)	(4,088,580)	
-	(915,424)	(915,424)	
-	641,045	641,045	
42,711,467	74,453,749	117,165,216	
92,000,107	(96,560,009)	(4,559,902)	
-	(20,024,214)	(20,024,214)	
2,461,391	-	2,461,391	
(4,389,216)	-	(4,389,216)	
16,000	1,964	17,964	
(79,157)	(1,964)	(81,121)	
-	58,608,598	58,608,598	
-	(6,655,862)	(6,655,862)	
30,007	-	30,007	
-	156,371,558	156,371,558	
(1,960,975)	188,300,080	186,339,105	

Non-Cash Capital and Related Financing Activities:

The Metropolitan Transit Authority acquired \$990,591 of equipment under a capital lease agreement, had \$989,315 for construction in progress, and paid \$163,607 of interest expense.
The Metropolitan Nashville Airport Authority capitalized interest on outstanding borrowings of \$559,800 related to capital improvements. \$3,081,300 was charged to interest expense for amortization of deferred bond issue costs, amortization of debt, and accretion of the synthetic advance refunding. \$276,070 is included in interest income amortization of deferred interest income.
The Emergency Communications District transferred \$71,625 of equipment to the Government.

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For the Year Ended June 30, 2000

	Proprietary Fund Types		Fiduciary Fund Types
	Enterprise Funds	Internal Service Funds	Non-Expendable Trust
Cash flows from capital and related financing activities:			
Decrease (increase) in other restricted assets	\$ 150,403	\$ -	\$ -
Increase (decrease) in short term contracts payable	(3,122,650)	-	-
Receipt of in funds held in trust	-	-	-
Increase (decrease) in due to other funds of the primary government - for capital acquisition	200,400	(116,535)	-
Increase (decrease) in other restricted liabilities	149,562	-	-
Acquisition of property, plant and equipment	(57,950,134)	(3,783,884)	-
Proceeds from the sale of property, plant and equipment	41,442	187,870	-
Increase in restricted assets	-	-	-
Utility plant removal costs	-	-	-
Proceeds from borrowings	4,406,717	-	-
Payments on borrowings	(16,206,745)	(338,966)	-
Special funds used to retire bonds	-	-	-
Interest paid	(34,723,850)	(44,704)	-
Expenditures on behalf of other governmental agencies	-	-	-
Capital contributions received	17,687,317	-	-
Capital contributions repaid	(250,000)	-	-
Equity transfer	-	-	-
Receipt of passenger facility charges	-	-	-
Receipt of payment related to debt service forward delivery agreement	-	-	-
Net cash provided by (used in) capital and related financing activities	(89,617,538)	(4,096,219)	-
Cash flows from investing activities:			
Purchases of investments	(581,714,222)	(83,633,208)	(1,677,736)
Proceeds from the sale and maturities of investment securities	546,766,145	77,161,980	1,614,207
Investment income	16,252,416	2,433,623	59,270
Payments on notes receivable	-	-	-
Net cash provided by (used in) investing activities	(18,695,681)	(4,037,605)	(4,259)
Net increase (decrease) in cash and cash equivalents	(21,360,745)	(4,978,578)	(72,827)
Cash and cash equivalents at beginning of year	120,839,648	29,087,513	289,857
Cash and cash equivalents at end of year	\$ 99,478,903	\$ 24,108,935	217,030
Other Fiduciary Fund Types:			
Cash and cash equivalents, June 30, 2000			
Expendable Trust Funds			27,314
Pension Funds			60,703,823
Agency Funds			34,175,055
Cash and cash equivalents - Fiduciary Fund Types per Combined Balance Sheet			\$ 95,123,222

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For the Year Ended June 30, 2000

	Total Primary Government (Memorandum Only)	Proprietary Type Component Units	Total Reporting Entity (Memorandum Only)
	\$ 150,403	\$ -	\$ 150,403
(3,122,650)	-	(3,122,650)	
-	3,813	3,813	
83,865	-	83,865	
149,562	-	149,562	
(61,734,018)	(119,577,894)	(181,311,912)	
229,312	4,091,072	4,320,384	
-	(37,403)	(37,403)	
-	(3,106,070)	(3,106,070)	
4,406,717	12,393,107	16,799,824	
(16,545,711)	(35,597,466)	(52,143,177)	
-	(18,209,320)	(18,209,320)	
(34,768,554)	(23,189,507)	(57,958,061)	
-	(7,322,025)	(7,322,025)	
17,687,317	16,254,861	33,942,178	
(250,000)	-	(250,000)	
-	(47,601)	(47,601)	
-	11,881,741	11,881,741	
-	3,275,000	3,275,000	
(93,713,757)	(159,187,692)	(252,901,449)	
(667,025,166)	(208,530,716)	(875,555,882)	
625,542,332	230,681,142	856,223,474	
18,745,309	12,884,383	31,629,692	
-	873,277	873,277	
(22,737,525)	35,908,086	13,170,561	
(26,412,150)	(31,539,535)	(57,951,685)	
150,217,018	120,697,977	270,914,995	
\$ 123,804,868	\$ 89,158,442	\$ 212,963,310	

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