

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMPONENT UNITS  
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES  
IN RETAINED EARNINGS  
PROPRIETARY TYPES

For the Year Ended June 30, 2000

	Hospital Authority		Total
	General Hospital	Borjessaux Hospital	
OPERATING REVENUES:			
Revenue from operations	\$ 45,923,150	\$ 23,149,256	\$ 69,072,406
OPERATING EXPENSES:			
Cost of sales and services	65,598,930	36,658,992	102,257,922
Cost of purchased power	-	-	-
Depreciation and amortization	3,691,777	804,933	4,496,710
Total operating expenses	69,290,707	37,463,925	106,754,632
OPERATING INCOME (LOSS)	(23,367,557)	(14,314,669)	(37,682,226)
NONOPERATING REVENUE (EXPENSE):			
Investment income	-	367,529	367,529
Interest expense	(4,028,269)	-	(4,028,269)
Gain (loss) on sale of property	(15,137)	(19,818)	(34,955)
Revenue from other governmental agencies	-	-	-
Other	2,604,498	1,644,105	4,248,603
Total nonoperating revenue (expense)	(1,438,908)	1,991,816	552,908
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(24,806,465)	(12,322,853)	(37,129,318)
OTHER FINANCING SOURCES (USES):			
Operating transfers from component units	1,964	-	1,964
Operating transfers to component units	-	(1,964)	(1,964)
Operating transfers from the primary government	23,584,256	13,045,896	36,630,154
Operating transfers to the primary government	(17,317)	-	(17,317)
NET INCOME (LOSS)	(1,237,562)	721,081	(516,481)
CREDIT ARISING FROM TRANSFER OF DEPRECIATION TO CONTRIBUTED CAPITAL	-	-	-
EXCESS OF REVENUES OVER EXPENDITURES FROM GOVERNMENTAL OPERATIONS	-	-	-
INCREASE (DECREASE) IN RETAINED EARNINGS (DEFICIT)	(1,237,562)	721,081	(516,481)
RETAINED EARNINGS (DEFICIT), beginning of year, restated	(25,261,870)	(8,430,857)	(33,692,727)
EQUITY TRANSFER	-	-	-
RETAINED EARNINGS (DEFICIT), end of year	\$ (26,499,432)	\$ (7,709,776)	\$ (34,209,208)

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

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMPONENT UNITS  
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES  
IN RETAINED EARNINGS  
PROPRIETARY TYPES (CONTINUED)

For the Year Ended June 30, 2000

	Metropolitan Development and Housing Agency	Electric Power Board	Metropolitan Transit Authority	Nashville Thermal Transfer Corporation	Metropolitan Nashville Airport Authority
	OPERATING REVENUES:				
Revenue from operations	\$ 17,279,727	\$ 682,355,835	\$ 7,754,466	\$ 11,966,153	\$ 51,850,324
OPERATING EXPENSES:					
Cost of sales and services	141,759,362	90,005,910	19,352,460	11,418,803	30,553,486
Cost of purchased power	7,122,559	547,429,377	-	-	-
Depreciation and amortization	7,147,635	22,163,949	8,602,681	5,465,801	16,833,549
Total operating expenses	156,029,556	669,599,236	27,955,141	16,884,604	47,387,035
OPERATING INCOME (LOSS)	(138,749,829)	22,756,599	(20,200,675)	(4,918,451)	4,463,289
NONOPERATING REVENUE (EXPENSE):					
Investment income	1,786,109	6,332,734	32,399	1,943,420	4,304,079
Interest expense	(5,659,065)	(16,523,045)	-	(4,649,847)	(20,443,324)
Gain (loss) on sale of property	2,481	(107,685)	-	-	-
Revenue from other governmental agencies	153,335,481	-	3,169,547	-	-
Other	(20,024,214)	-	64,129	(88,802)	12,147,070
Total nonoperating revenue (expense)	129,440,791	(10,190,311)	3,198,300	(3,695,229)	(3,992,175)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(9,309,038)	12,566,288	(17,042,285)	(8,613,680)	471,114
OTHER FINANCING SOURCES (USES):					
Operating transfers from component units	-	-	-	-	-
Operating transfers to component units	-	-	-	-	-
Operating transfers from the primary government	5,580,042	-	8,112,819	7,751,500	534,083
Operating transfers to the primary government	(2,422,545)	-	(16,000)	-	-
NET INCOME (LOSS)	(6,151,541)	12,566,288	(8,945,466)	(862,180)	1,005,197
CREDIT ARISING FROM TRANSFER OF DEPRECIATION TO CONTRIBUTED CAPITAL	5,532,641	-	8,735,346	-	6,410,488
EXCESS OF REVENUES OVER EXPENDITURES FROM GOVERNMENTAL OPERATIONS	517,492	-	-	-	-
INCREASE (DECREASE) IN RETAINED EARNINGS (DEFICIT)	(101,408)	12,566,288	(210,120)	(862,180)	7,415,685
RETAINED EARNINGS (DEFICIT), beginning of year, restated	33,612,992	292,365,801	1,373,963	(7,572,048)	(23,730,512)
EQUITY TRANSFER	(2,400,000)	-	-	-	-
RETAINED EARNINGS (DEFICIT), end of year	\$ 31,111,584	\$ 304,932,089	\$ 1,163,843	\$ (8,534,228)	\$ (16,314,827)

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

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COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES  
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PROPRIETARY TYPES (CONTINUED)

For the Year Ended June 30, 2000

	Emergency Communications District	Industrial Development Board	Total Proprietary Types
	OPERATING REVENUES:		
Revenue from operations	\$ 5,156,641	\$ 168,884	\$ 845,604,586
OPERATING EXPENSES:			
Cost of sales and services	1,312,928	30,877	396,691,748
Cost of purchased power	-	-	554,551,936
Depreciation and amortization	864,185	-	65,374,510
Total operating expenses	1,977,113	30,877	1,016,618,194
OPERATING INCOME (LOSS)	3,179,528	138,007	(171,013,758)
NONOPERATING REVENUE (EXPENSE):			
Investment income	132,751	9,337	14,008,358
Interest expense	-	-	(51,303,551)
Gain (loss) on sale of property	-	-	(140,159)
Revenue from other governmental agencies	-	-	156,505,028
Other	-	-	(3,653,214)
Total nonoperating revenue (expense)	132,751	9,337	115,416,462
INCOME (LOSS) BEFORE OPERATING TRANSFERS	3,312,279	147,344	(55,597,296)
OTHER FINANCING SOURCES (USES):			
Operating transfers from component units	-	-	1,964
Operating transfers to component units	-	-	(1,964)
Operating transfers from the primary government	-	-	58,608,598
Operating transfers to the primary government	(4,200,000)	-	(6,656,862)
NET INCOME (LOSS)	(887,721)	147,344	(3,644,580)
CREDIT ARISING FROM TRANSFER OF DEPRECIATION TO CONTRIBUTED CAPITAL	-	-	20,678,475
EXCESS OF REVENUES OVER EXPENDITURES FROM GOVERNMENTAL OPERATIONS	-	-	517,492
INCREASE (DECREASE) IN RETAINED EARNINGS (DEFICIT)	(887,721)	147,344	17,551,407
RETAINED EARNINGS (DEFICIT), beginning of year, restated	4,963,393	1,220,003	268,440,865
EQUITY TRANSFER	(71,625)	-	(2,471,625)
RETAINED EARNINGS (DEFICIT), end of year	\$ 4,004,047	\$ 1,367,347	\$ 283,520,647

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