

NOTE 16 SEGMENT INFORMATION - ENTERPRISE FUNDS

Pima County maintains five primary enterprises and also includes two component units which provide services to the public. Operations accounted for in the Enterprise Funds are financed and operated in a manner similar to private business enterprises. It is generally intended that the costs of providing services to the general public be financed or recovered primarily through user charges.

On the following pages are tables reflecting the more significant financial data relating to the Enterprise Funds of the County for the year ended June 30, 1998. The five primary enterprises of Pima County and the services provided are:

Development Services	responsible for the issuance of zoning and building permits and code enforcement.
Pima Health Care System	provides health care services through Kino Hospital and Pima Health System including inpatient hospital care and outpatient clinical care for medical and psychiatric problems, and indigent health care under the Arizona Health Care Cost Containment System (AHCCCS), an alternative to Medicaid.
Parking Garages	provide and maintain safe and secure public parking facilities at six downtown Tucson locations.
Wastewater Management	provides wastewater collection, treatment and disposal, and solid waste disposal throughout Pima County.
Rillito Park	provides multi-use park facilities for the purpose of conducting equestrian and horse racing activities and to provide special event facilities for the use of both nonprofit and for profit organizations.

The two component units of Pima County and the services they provide are:

Southwestern Fair Commission	provides management of the fairgrounds and accounts for the use and maintenance of the facilities.
Metropolitan Domestic Water Improvement District	provides for the operation and financial management of a water utility system.

Primary Enterprise Funds

	<u>Development Services (\$000's)</u>	<u>Pima Health Care System (\$000's)</u>	<u>Parking Garages (\$000's)</u>
Operating revenues	\$ 5,485	\$ 138,400	\$ 1,225
Grant revenues		4,125	
Depreciation and amortization	129	1,275	343
Operating income (loss)	1,165	(9,714)	76
Operating transfers in			
Net income (loss)	1,422	(6,439)	146
Capital contributions	46	34	
Return of contributed capital			

Fixed asset additions	229	1,106	17
Net working capital	4,257	(15,576)	1,149
Total assets	6,533	47,960	10,300
Current portion of other long term debt			
Revenue bonds payable			
Other long-term debt (less current)			
Total fund equity (deficit)	5,903	(5,148)	10,077

Primary Enterprise Funds

	Wastewater Management (\$000's)	Rillito Park (\$000's)	Primary Totals (\$000's)
Operating revenues	\$ 36,200	\$ 7	\$ 181,317
Grant revenues	1,118		5,243
Depreciation and amortization	11,576	51	13,374
Operating income (loss)	(9,296)	(84)	(17,853)
Operating transfers in		48	48
Net income (loss)	1,127	(43)	(3,787)
Capital contributions	16,557		16,637
Return of contributed capital	(2,592)		(2,592)
Fixed asset additions	16,505		17,857
Net working capital	13,768	(479)	3,119
Total assets	424,486	1,276	490,555
Current portion of other long-term debt	464		464
Revenue bonds payable	82,017		82,017
Other long-term debt (less current)	12,630		12,630
Total fund equity (deficit)	306,762	797	318,391

Component Units

	Metropolitan Domestic Water Improvement District (\$000's)	Southwestern Fair Commission (\$000's)	Totals (\$000's)
Operating revenues	\$ 7,646	\$ 3,332	\$ 10,978
Depreciation and amortization	745	319	1,064
Operating income	1,565	17	1,582
Net income	565	37	602
Fixed asset additions	3,036	582	3,618
Total assets	31,209	2,710	33,919
Current portion of other long-term debt	846	160	1,006
Bonds and notes payable (net of current)	20,595	1,023	21,618
Total fund equity	8,617	1,422	10,039

Total assets for the Metropolitan Domestic Water Improvement District include property, plant and equipment. The following is a summary of those assets at June 30, 1998:

Land \$ 911

Water system	19,399
Buildings and improvements	580
Vehicles, machinery and equipment	1,470
Construction in progress	<u>3,854</u>
	26,214
Less accumulated depreciation	<u>(3,623)</u>
Net property, plant and equipment	\$ <u>22,591</u>

Depreciation expense was \$ 745 for the year ended June 30, 1998.