

COMBINING STATEMENT OF CASH FLOWS - ENTERPRISE FUNDS

(Continued)

For the Year Ended June 30, 1999
(in thousands)

Reconciliation of operating income (loss) to net
cash provided (used) by operating activities

	Development Services	Parking Garages
Operating income (loss)	\$ 408	\$ 101
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation and amortization	165	344
Provision for doubtful accounts		
Landfill closure and postclosure care costs		
(Increase) in accounts receivable		
Decrease (increase) in interfund receivables		
Decrease (increase) in inventory and other assets	(52)	1
Increase (decrease) in accounts payable	(47)	(34)
Increase (decrease) in other current liabilities	145	25
Net cash provided (used) by operating activities	<u>\$ 619</u>	<u>\$ 437</u>

Noncash investing, capital, and financing activities:

During the year ended June 30, 1999, Parking Garages transferred two assets with a net book value of \$4 to Pima County's General Fixed Assets Account Group. These transactions have been included in return of contributed capital.

During the year ended June 30, 1999, Parking Garages disposed of assets with an original cost of \$7 and a net book value of zero.

During the year ended June 30, 1999, Pima Health Care System disposed of equipment with a net book value of \$96, resulting in a loss on disposal of equipment.

During the year ended June 30, 1999, Pima Health Care System received donated equipment in the amount of \$657. This transaction has been included in additions to contributed capital.

During the year ended June 30, 1999, Development Services received equipment with a net book value of \$57 from the County's General Fixed Asset Group. This receipt was a result of the reclassification discussed in Note 16.

During the year ended June 30, 1999, Development Services retired equipment with a net book value of \$32, resulting in a loss on disposal of equipment of \$32.

Exhibit D-3.2

Rillito Park	Pima Health Care System	Wastewater Management	Totals
\$ (88)	\$ (6,535)	\$ (8,670)	\$ (14,784)
49	1,303	11,970	13,831
	11,086	12	11,098
	(10,630)	487	487
	403	(387)	(11,017)
	(558)	(47)	356
	(87)	203	(406)
(3)	(1,396)	827	659
		376	(853)
<u>\$ (42)</u>	<u>\$ (6,414)</u>	<u>\$ 4,771</u>	<u>\$ (629)</u>

During the year ended June 30, 1999, developer-built conveyance systems with estimated fair values totaling \$9,985 were transferred to Wastewater Management. These transfers were recorded as an increase to property, plant and equipment and contributed capital.

During the year ended June 30, 1999, credits totaling \$436 were established for developers against future sewer connection revenues. These credits were recorded as an increase to deferred sewer connection revenue and a return of contributed capital.

During the year ended June 30, 1999, Wastewater Management sold equipment with a net book value of \$7 for which it received auction proceeds of \$7, resulting in no gain or loss on the disposal of equipment.

During the year ended June 30, 1999, Wastewater Management retired equipment with a net book value of \$5, resulting in a loss on disposal of equipment of \$5.

During the year ended June 30, 1999, Wastewater Management recorded a prior period adjustment that increased land and other improvements by \$4,143.