

PIMA COUNTY

COMBINED STATEMENT OF CASH FLOWS -  
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS

(Continued)

For the Year Ended June 30, 2000  
(in thousands)

Reconciliation of operating income (loss) to net cash provided (used) by operating activities	Enterprise Funds	Internal Service Funds	Totals (Memorandum Only) Primary Govt.	Total Component Units	Totals (Memorandum Only) Reporting Unit
Operating income (loss)	\$ (25,506)	\$ 715	\$ (24,791)	\$ 3,395	\$ (21,396)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation and amortization	15,373	1,467	16,840	1,241	18,081
Provision for doubtful accounts	10,816		10,816		10,816
Landfill closure and postclosure costs	619		619		619
(Increase) in accounts receivable	(4,441)	(585)	(5,026)	(131)	(5,157)
(Increase) in interfund receivables	(505)		(505)		(505)
(Increase) decrease in inventory and other assets	667	(160)	507	150	657
Increase in accounts payable	3,504	529	4,033	518	4,551
Increase in interfund payables	106		106		106
Increase in other current liabilities	1,934	132	2,066	59	2,125
Increase in reported but unpaid losses		336	336		336
(Decrease) in incurred but not reported losses		(607)	(607)		(607)
Net cash provided by operating activities	<u>\$ 2,567</u>	<u>\$ 1,827</u>	<u>\$ 4,394</u>	<u>\$ 5,232</u>	<u>\$ 9,626</u>

Noncash investing, capital, and financing activities:

During the year ended June 30, 2000, Development Services disposed of assets with an original cost of \$8 and a net book value of zero.

For the year ended June 30, 2000, Due From Other Funds of \$0 reflected on the Balance Sheet of Development Services Fund represents a decrease of \$979 due to a write-off of an interfund loan between Development Services Fund and Transportation Fund. In addition, interest income of \$303 reflected on the Statement of Revenues, Expenses and Changes in Fund Equity includes \$24 in interest income earned but not collected from the loan to Transportation Fund. This transaction has been included in return of contributed capital in the Development Services Fund in the amount of \$1,003.

During the year ended June 30, 2000, Parking Garages retired obsolete assets with a net book value of \$18, resulting in a loss on disposal of equipment.

During the year ended June 30, 2000, Pima Health Care System disposed of equipment with a net book value of \$33, resulting in a loss on disposal of equipment.

During the year ended June 30, 2000, Pima Health Care System received donated equipment in the amount of \$186. This transaction has been included in additions to contributed capital.