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

(Continued)

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

During the year ended June 30, 2000, developer-built conveyance systems with estimated fair values totaling $11,394 and land valued at $201 were transferred to Wastewater Management. These transfers, totaling $11,595, were recorded as an increase to property, plant and equipment and contributed capital.

During the year ended June 30, 2000, credits totaling $151 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, 2000, Wastewater Management sold property, plant, and equipment with a net book value of $0 for which it received auction proceeds of $26, resulting in a gain on disposal of $26, and retired equipment with a net book value of $21, resulting in a loss on disposal of $21, providing a net gain of $5.

During the year ended June 30, 2000, Self Insurance Trust Fund disposed of equipment with a net book value of $2, resulting in a loss of $2 on disposal of equipment.

During the year ended June 30, 2000, Self Insurance Trust Fund transferred equipment with a net book value of $9 to General Fixed Assets Account Group. This transaction has been included in return of contributed capital.

During the year ended June 30, 2000, Other Internal Service Funds received equipment with a net book value of $2,426 from General Fixed Assets Account Group. This transaction has been included as an addition to contributed capital.

During the year ended June 30, 2000, Other Internal Service Funds disposed of equipment with a net book value of $119, resulting in a gain of $42 on disposal of equipment.

See Notes to Financial Statements