

## COMBINING STATEMENT OF CASH FLOWS - ENTERPRISE FUNDS

(Continued)

For the Year Ended June 30, 2000

(in thousands)

Reconciliation of operating income (loss) to net cash provided (used) by operating activities	Development Services	Parking Garages	Pima Health Care System	Wastewater Management	Totals
Operating income (loss)	\$ 214	\$ 133	\$ (16,418)	\$ (9,435)	\$ (25,506)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation and amortization	229	382	1,371	13,391	15,373
Provision for doubtful accounts			10,786	30	10,816
Landfill closure and postclosure care costs				619	619
(Increase) in accounts receivable	(1)		(3,997)	(443)	(4,441)
(Increase) in interfund receivables			(501)	(4)	(505)
Decrease (increase) in inventory and other assets	53	1	745	(132)	667
Increase in accounts payable	22	44	2,238	1,200	3,504
Increase (decrease) in interfund payables	(11)		65	52	106
Increase in other current liabilities	107	36	1,361	430	1,934
Net cash provided (used) by operating activities	<u>\$ 613</u>	<u>\$ 596</u>	<u>\$ (4,350)</u>	<u>\$ 5,708</u>	<u>\$ 2,567</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 the 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.

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.