

COMBINING STATEMENT OF CASH FLOWS - ENTERPRISE FUNDS

(Continued)

For the Year Ended June 30, 2001
(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)	\$ (82)	\$ 163	\$ (5,861)	\$ (7,677)	\$ (13,457)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation and amortization	248	353	1,552	12,522	14,675
Provision for doubtful accounts			7,853		7,853
Landfill closure and postclosure care costs				170	170
(Increase) in accounts receivable		(15)	(10,810)	(1,549)	(12,374)
Decrease (increase) in interfund receivables			(159)	63	(96)
Decrease (increase) in inventory and other assets	(22)	2	115	(109)	(14)
Increase (decrease) in accounts payable	(12)	103	1,473	3,143	4,707
(Decrease) in interfund payables	(4)		(65)	(55)	(124)
Increase (decrease) in other current liabilities	(26)	(27)	16	(3)	(40)
Net cash provided (used) by operating activities	<u>\$ 102</u>	<u>\$ 579</u>	<u>\$ (5,886)</u>	<u>\$ 6,505</u>	<u>\$ 1,300</u>

Noncash investing, capital, and financing activities:

During the year ended June 30, 2001, Development Services disposed of assets with an original cost of \$5 and a net book value of zero.

During the year ended June 30, 2001, Development Services transferred equipment with a net book value of \$31 to Pima County's General Fixed Assets Account Group. This transaction has been included in return of contributed capital.

During the year ended June 30, 2001, Pima Health Care System disposed of equipment with an original cost of \$43 and a net book value of zero.

During the year ended June 30, 2001, Pima Health Care System received capital assets from the General Fixed Assets Group in the amount of \$1,657. This transaction has been included in additions to contributed capital.

During the year ended June 30, 2001, Wastewater Management transferred property, plant, and equipment with a net book value of \$1 to Pima County's General Fixed Asset Account Group. This transaction has been included in return of contributed capital.

During the year ended June 30, 2001, Wastewater Management disposed of equipment with a net book value of \$43, resulting in a loss on disposal of equipment.

During the year ended June 30, 2001, developer-built conveyance systems with estimated fair values totaling \$20,346 were transferred to Wastewater Management. These transfers were recorded as an increase to property, plant and equipment and non-operating revenue-capital contributions.