

CITY OF MONTEREY
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Marina	Cemetery	Parking	Materials Recovery	Presidio of Monterey Public Works	Total
CASH FLOWS FROM OPERATING ACTIVITIES						
Operating income (loss)	\$515,351	(\$95,313)	\$663,469	\$182,201	\$14,768	\$1,280,476
Adjustments to reconcile operating income (loss) to cash flows from operating activities:						
Depreciation and amortization	414,440	29,472	838,107	93,992	590	1,376,601
Net effect of changes in:						
Accounts receivable	20,257	1,773	(6,320)		(387,574)	(371,864)
Accounts payable and accrued liabilities	285	(1,344)	43,942		241,319	284,202
Interest receivable				78,774		78,774
Deposits payable			(78)			(78)
Cash Flows from Operating Activities	<u>950,333</u>	<u>(65,412)</u>	<u>1,539,120</u>	<u>354,967</u>	<u>(130,897)</u>	<u>2,648,111</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Operating transfers in			148,457	9,500		157,957
Operating transfers (out)	(173,457)		(67,153)		(56,678)	(297,288)
Due to other funds		131,841			187,575	319,416
Cash Flows from Noncapital Financing Activities	<u>(173,457)</u>	<u>131,841</u>	<u>81,304</u>	<u>9,500</u>	<u>130,897</u>	<u>180,085</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Acquisition and construction of capital assets	(169,051)	(8,800)	(3,250,815)			(3,428,666)
Long-term debt:						
Principal repayments	(209,463)	(913,050)	(75,000)	(70,000)		(1,267,513)
Interest payments	(300,565)	(65,877)	(465,165)	(212,797)		(1,044,404)
Net change in advances to other funds			(1,286,953)			(1,286,953)
Net change in advances from other funds	(137,583)	(18,500)	(229,400)			(385,483)
Net change in restricted cash		2,145	26,966	8,727		37,838
Cash Flows from Capital and Related Financing Activities	<u>(816,662)</u>	<u>(1,004,082)</u>	<u>(5,280,367)</u>	<u>(274,070)</u>		<u>(7,375,181)</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Investment income	42,476	15,919	393,109	(50,171)		401,333
Cash Flows from Investing Activities	<u>42,476</u>	<u>15,919</u>	<u>393,109</u>	<u>(50,171)</u>		<u>401,333</u>
Net increase (decrease) in cash and cash equivalents	2,690	(921,734)	(3,266,834)	40,226		(4,145,652)
Cash and cash equivalents at beginning of year	<u>1,106,316</u>	<u>921,734</u>	<u>6,632,936</u>	<u>155,738</u>		<u>8,816,724</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$1,109,006</u></u>	<u><u>\$1,000,000</u></u>	<u><u>\$3,366,102</u></u>	<u><u>\$195,964</u></u>		<u><u>\$4,671,072</u></u>
NON-CASH FINANCING TRANSACTION						
Contributions of capital	\$78,000					\$78,000