

CITY OF MONTEREY  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002  
WITH COMPARATIVE AMOUNTS FOR JUNE 30, 2001

	Marina	Cemetery	Parking	Materials Recovery	Presidio of Monterey Public Works
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Operating income (loss)	\$701,071	(\$74,186)	\$1,776,388	\$190,539	\$133,544
Adjustments to reconcile operating income (loss) to cash flows from operating activities:					
Depreciation and amortization	406,849	26,002	930,494	93,765	
Net effect of changes in:					
Accounts receivable	(14,336)	(11,834)	(4,664)		(2,983,256)
Accounts payable and accrued liabilities	10,291	302	83,772		617,993
Interest receivable				2,379	
Deposits payable			(546)		
Cash Flows from Operating Activities	<u>1,103,875</u>	<u>(59,716)</u>	<u>2,785,444</u>	<u>286,683</u>	<u>(2,231,719)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Operating transfers in		60,340	187,995	9,500	
Operating transfers (out)	(229,455)		(506,411)		
Due to other funds					2,231,719
Cash Flows from Noncapital Financing Activities	<u>(229,455)</u>	<u>60,340</u>	<u>(318,416)</u>	<u>9,500</u>	<u>2,231,719</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Acquisition and construction of capital assets			(200,467)		
Long-term debt:					
Principal repayments	(216,462)	(86,750)	(1,080,700)	(90,000)	
Interest payments	(269,741)	(32,679)	(405,217)	(203,865)	
Net change in advances to other funds			231,274		
Net change in advances from other funds	(336,093)	118,923			
Net change in restricted cash		1,681	20,848	15,454	
Cash Flows from Capital and Related Financing Activities	<u>(822,296)</u>	<u>1,175</u>	<u>(1,434,262)</u>	<u>(278,411)</u>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Investment income	80,709	6,031	502,131	20,900	
Cash Flows from Investing Activities	<u>80,709</u>	<u>6,031</u>	<u>502,131</u>	<u>20,900</u>	
Net increase (decrease) in cash and cash equivalents	132,833	7,830	1,534,897	38,672	
Cash and cash equivalents at beginning of year	<u>1,360,975</u>	<u>13,790</u>	<u>6,129,670</u>	<u>239,185</u>	
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u><u>\$1,493,808</u></u>	<u><u>\$21,620</u></u>	<u><u>\$7,664,567</u></u>	<u><u>\$277,857</u></u>	
<b>NON-CASH FINANCING TRANSACTION</b>					
Transfer of fixed assets					\$5,899
Retirement of fixed assets	\$478,883	\$12,541	\$76,027		

Navy Services	Institutional Network	Totals	
		2002	2001
		\$2,684,789	\$2,786,847
		1,457,110	1,517,595
14,071		(3,000,019)	966
1,503		713,861	128
		2,379	76,995
		(546)	533
<u>(26,993)</u>		<u>1,857,574</u>	<u>4,383,064</u>
		257,835	475,085
		(735,866)	(942,326)
<u>22,824</u>		<u>2,254,543</u>	<u>98,026</u>
<u>22,824</u>		<u>1,776,512</u>	<u>(369,215)</u>
		(200,467)	(4,779)
		(1,473,912)	(1,355,654)
		(911,502)	(1,059,456)
		231,274	1,375,530
		(217,170)	(90,211)
		37,983	(4,287)
		<u>(2,533,794)</u>	<u>(1,138,857)</u>
<u>763</u>	<u>\$19,054</u>	<u>629,588</u>	<u>552,324</u>
<u>763</u>	<u>19,054</u>	<u>629,588</u>	<u>552,324</u>
(3,406)	19,054	1,729,880	3,427,316
<u>3,468</u>	<u>351,300</u>	<u>8,098,388</u>	<u>4,671,072</u>
<u>\$62</u>	<u>\$370,354</u>	<u>\$9,828,268</u>	<u>\$8,098,388</u>
		\$5,899	\$2,759,356
		\$567,451	\$51,101